Comp. Exh. #6

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(LICENSED IN TEXAS ONLY)

August 18, 2003

VIA HAND DELIVERY

Blanca Bayo, Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Utilities, Inc. of Florida; Docket No. 020071-WS
Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties
Our File No. 30057.40

Dear Ms. Bayo:

I enclose the following information for filing which was prepared in response to the deposition of J. Frances Lingo:

1. Schedule E-1 (Pasco County).
2. Schedule E-2 (Pasco County).
3. Schedule E-1 (Seminole County).
4. Schedule E-2 (Seminole County).
5. Selected Schedule E-14 (Portions of Seminole County).
6. Stand alone rate schedules - Wis Bar.
7. Stand alone rate schedules - Buena Vista.
8. Stand alone rate schedules - Summertree.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 6
COMPANY/ Utilities Inc. of Fl
WITNESS: 8/18/03 Letter & Attachment
DATE: 08-20-03

DOCUMENT NUMBER-DATE
07644 AUG 19 03
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9. Stand alone rate schedules - Orangewood.

10. Stand alone rate schedules - Oakland Shores.

11. Rate schedule for other Seminole systems.

12. Returns on rate base and revenue requirements - Pasco County.

13. Returns on rate base and revenue requirements - Seminole County.

Please feel free to contact me if you have any questions.

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

MSF/brm

Enclosure

cc: Mr. Steve Lubertozi
Rosanne Gervasi, Esquire
Ms. Jennie Lingo
Stephen Burgess, Esq.
Mr. Patrick Flynn
David Orr, P.E.
Mr. Frank Seidman

utilities\2002 rate\bayo.msf

INDIVIDUAL RATES FOR BUENA VISTA

Buena Vista

	Gallons		Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
5/8" meter	33,230,858	(2)	13,176	1.25	11.47	14.61	192,451

Notes

(2) Minimum 5,000 gallons

INDIVIDUAL RATES FOR SUMMERTREE

Summertree (Water)

	Gallons	Billing Units	Proposed Monthly Billing: Rates per 1,000 Gallons	Proposed Monthly Billing: Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	21,078,739	10,088	1.20	10.00	12.50	126,072
Commercial:						
5/8" meter	3,409,470	68	1.20	10.00	69.92	4,755
1"meter	308,270	24	1.20	25.00	40.35	968
2" meter	20,896,040	240	1.20	80.00	184.06	44,173
						49,896
					Total:	175,968

Summertree (Sewer)

	Gallons	Billing Units	Proposed Monthly Billing: Rates per 1,000 Gallons	Proposed Monthly Billing: Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	18,903,000	10,088	8.15	15.00	30.27	305,328
Commercial:						
5/8" meter	0	8	8.15	15.00	15.00	120
1" meter	308,270	24	8.15	37.50	142.15	3,412
2" meter	635,910	12	8.15	120.00	551.75	6,621
	19,847,180	10,132				10,153
					Total:	315,481

INDIVIDUAL RATES FOR ORANGEWOOD

Orangewood	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	28,653,818	6,818	1.50	11.47	17.78	121,243
1" meter	94,250	24	1.50	28.68	34.57	830
	28,748,068	6,842				122,072
Commercial:						

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Oakland Shores

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	66,629	1,442	68,071	12,261	80,332	797	79,535
O & M Expenses:	37,459	3,711	41,170		41,170		
Depreciation:	11,743	2,480	14,223		14,223		
CIAC Amortization:	(1,629)	-	(1,629)		(1,629)		
PAA Amoritization:	7	(7)	-		-		
Taxes Other Than Income:	-	-	-	-	-		
Provision for Income Taxes:	557	(1,284)	(727)	5,156	4,428		
Operating Expenses:	48,136	4,900	53,036	5,156	58,192		
Net Operating Income:	18,493	(3,458)	15,035	7,105	22,140		
Rate Base:	227,054		333,692		238,835		
Rate of Return:	8.14%		4.51%		9.27%		

Remaining Seminole County Water Subs

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	523,976	15,543	539,519	156,714	696,233	8,588	687,645
O & M Expenses:	330,301	40,000	370,301		370,301		
Depreciation:	93,600	21,320	114,920		114,920		
CIAC Amortization:	(22,480)	-	(22,480)		(22,480)		
PAA Amoritization:	77	(77)	-		-		
Taxes Other Than Income:	39,401	3,153	42,554	7,604	50,158		
Provision for Income Taxes:	6,003	(13,843)	(7,840)	55,568	47,729		
Operating Expenses:	446,903	50,553	497,456	63,172	560,628		
Net Operating Income:	77,073	(35,010)	42,063	93,542	135,605		
Rate Base:	1,076,207		2,090,943		1,462,666		
Rate of Return:	7.16%		2.01%		9.27%		

Seminole County Sewer Subs

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Sewer Revenues
Operating Revenues:	386,850	11,896	398,746	457,362	856,108	4,031	852,077
O & M Expenses:	431,066	123,894	554,960		554,960		
Depreciation:	51,967	(24,250)	27,717		27,717		
CIAC Amortization:	(16,666)	-	(16,666)		(16,666)		
PAA Amoritization:	-	-	-		-		
Taxes Other Than Income:	24,276	1,825	26,101	20,581	46,682		
Provision for Income Taxes:	(66,831)	(36,942)	(103,773)	164,360	60,587		
Operating Expenses:	423,812	64,527	488,339	184,941	673,280		
Net Operating Income:	(36,962)	(52,631)	(89,593)	272,421	182,828		
Rate Base:	2,280,488		2,482,277		1,967,473		
Rate of Return:	-1.62%		-3.61%		9.29%		

INDIVIDUAL RATES FOR OAKLAND SHORES

Oakland Shores

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	1,664,330	192	2.01	6.38	23.81	4,571
5/8" meter (60001)	26,747,221	2,362	2.01	6.38	29.15	68,841
1" meter (60011)	1,339,040	110	2.01	15.96	40.43	4,447
	29,750,591	2,664				77,859
Commercial:						
5/8" meter	38,240	36	2.01	6.38	8.52	307
1" meter	395,320	36	2.01	15.96	38.03	1,369
	433,560	72				1,676
						79,535

INDIVIDUAL RATES FOR REMAINING SEMINOLE COUNTY WATER SUBS

Remaining Seminole County Water Subs

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	205,990,693	28,792	2.04	8.33	22.92	659,917
1" meter	369,400	48	2.04	20.83	36.52	1,753
1.5" meter	0	0	2.04	41.65	-	-
5/8" meter irrigation	880,060	124	2.04	8.33	22.80	2,828
1" meter irrigation	0	0	2.04	20.83	-	-
	207,240,153	28,964				664,498
Commercial:						
5/8" meter	714,760	60	2.04	8.33	32.62	1,957
1" meter	390,050	12	2.04	20.83	87.11	1,045
1.5" meter	620,992	24	2.04	41.65	94.42	2,266
2" meter	2,996,900	12	2.04	66.64	575.94	6,911
3" meter	2,704,450	12	2.04	124.95	584.55	7,015
4" meter	0	2	2.04	208.25	208.25	417
5/8" meter irrigation	0	0	2.04	8.33	-	-
1" meter irrigation	172,560	12	2.04	20.83	50.15	602
1.5" meter irrigation	0	0	2.04	41.65	-	-
2" meter irrigation	1,046,670	12	2.04	66.64	244.51	2,934
	8,646,382	146				23,147
					Total:	687,645

INDIVIDUAL RATES FOR REMAINING SEMINOLE COUNTY SEWER SUBS

Remaining Seminole County Sewer Subs

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter (1)	96,914,000	17,098	5.02	18.91	47.36	809,795
Flat rate - 15,000 gallons	0	12	-	94.21	94.21	1,130
	96,914,000	17,110				810,925
General Service:						
5/8" meter	106,070	24	5.02	18.91	41.09	986
1" meter	280,910	36	5.02	47.27	86.44	3,112
1.5" meter	0	0	5.02	94.54	-	-
2" meter	2,996,900	12	5.02	151.26	1,404.97	16,860
4" meter	2,704,450	14	5.02	472.70	1,442.43	20,194
	6,088,330	86				41,152
					Total:	852,077

Notes:

(1) This bill code has maximum monthly gallonage of 10,000.

Rate Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [ ] Sewer [ ]

Schedule E-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Water			Sewer		
Class/Meter Size	Pre-Filing Bi-Monthly Rates	Index Adjusted Bi-Monthly Rates	Proposed Monthly Rates	Pre-Filing Bi-Monthly Rates	Index Adjusted Bi-Monthly Rates	Proposed Monthly Rates
Residential						
5/8" Meter	$ 10.97	$ 11.12	$10.76	$ 16.69 (1)	$ 16.83	$ 18.93 (2)
1" Meter	$ 27.40	$ 27.79	$26.90			
1.5" Meter	$ 54.76	$ 55.53	$53.80			
Flat Rate = 15,000 gallons				$ 49.24	$ 49.66	$ 55.87
5/8" Meter Irrigation	$ 10.97	$ 11.12	$10.76			
1" Meter Irrigation	$ 27.40	$ 27.79	$26.90			
Gallonage Charge/MG	$ 1.67	$ 1.69	$1.69	$ 2.34	$ 2.36	$ 5.02
Oakland Shores						
5/8" Meter	$ 12.08	$ 12.16	$10.76			
1" Meter	$ 30.12	$ 27.79	$26.90			
Gallonage Charge/MG	$ 2.06	$ 2.07	$1.69			
City of Sanford						
Outside of City					$ 25.18	
Gallonage Charge/MG					$ 4.14	
Inside City					$ 20.14	
Gallonage Charge/MG					$ 3.31	
General Service						
5/8" Meter	$ 10.97	$ 11.12	$10.76	$ 16.69	$ 16.83	$ 18.93
1" Meter	$ 27.40	$ 27.79	$26.90	$ 41.71	$ 42.06	$ 47.32
1.5" Meter	$ 54.76	$ 55.53	$53.80	$ 83.48	$ 84.19	$ 94.71
2" Meter	$ 87.68	$ 88.92	$86.08	$ 133.56	$ 134.70	$ 151.54
3" Meter	$ 175.33	$ 177.80	$161.40			
4" Meter	$ 273.97	$ 277.83	$269.00	$ 417.36	$ 420.91	$ 473.52
5/8" Meter Irrigation	$ 10.97	$ 11.12	$10.76			
1" Meter Irrigation	$ 27.40	$ 27.79	$26.90			
1.5" Meter Irrigation	$ 54.76	$ 55.53	$53.80			
2" Meter Irrigation	$ 87.68	$ 88.92	$86.08			
Gallonage Charge/MG	$ 1.67	$ 1.69	$1.69	$ 2.79	$ 2.81	$ 5.02

Notes:

(1) This bill code has maximum bi-monthly gallonage of 20,000

(2) This bill code has maximum monthly gallonage of 10,000

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-2
Page 1 of 6

Preparer: Steven M. Lubertozzi

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Rates prior to index filing - 8/1/01
Rate effective dates 1/1/01 - 7/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Bi Monthly Base Charge	Average Bill	Revenues
Residential						
5/8" Meter	205,990,693	14,396	$1.67	$10.97	34.87	$501,929
1" Meter	369,400	24	$1.67	$27.40	53.10	$1,275
1.5" Meter	0	0	$1.67	$54.76		$0
5/8" Meter Irrigation	880,060	62	$1.67	$10.97	34.67	$2,150
1" Meter Irrigation	0	0	$1.67	$27.40		$0
Oakland Shores						
5/8" Meter (60002)	1,664,330	96	$2.06	$12.08	47.79	$4,588
5/8" Meter (60001)	26,747,221	1,181	$1.67	$10.97	48.79	$57,623
1" Meter (60011)	1,339,040	55	$1.67	$27.40	68.06	$3,743
Total Residential	236,990,744	15,814				$571,308
General Service						
5/8" Meter	714,760	30	$1.67	$10.97	50.76	$1,523
5/8" Meter (60004 - OLS)	38,240	18	$1.67	$10.97	14.52	$261
1" Meter	390,050	6	$1.67	$27.40	135.96	$816
1" Meter (60010 - OLS)	395,320	18	$1.67	$27.40	64.08	$1,153
1.5" Meter	620,992	12	$1.67	$54.76	141.18	$1,694
2" Meter	2,996,900	6	$1.67	$87.68	921.82	$5,531
3" Meter	2,704,450	6	$1.67	$175.33	928.07	$5,568
4" Meter	0	1	$1.67	$273.97	273.97	$274
5/8" Meter Irrigation	0	0	$1.67	$10.97		$0
1" Meter Irrigation	172,560	6	$1.67	$ 27.40	75.43	$453
1.5" Meter Irrigation	0	0	$1.67	$54.76		$0
2" Meter Irrigation	1,046,670	6	$1.67	$87.68	379.00	$2,274
Total Residential	9,079,942	109				$19,547
Total Water Revenues	246,070,686	15,923				$590,855

		Misc Charges	$9,385
Revenues per General Ledger	590,605		
Adjustments		Total Revenues	$600,240
Adjusted Revenues per General Ledger	590,605		
Revenues per Above	600,240		
Unreconcible Difference	(9,635)		
Unreconcible Difference Percent	-1.63%		

0076

Calculation of TYE 12/10/01 Water Revenues
With an adjustment for index.

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-2
Page 2 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Water Revenues on test year customer adjusted for annualized rates and Index increase.

Rates after index filing - 8/1/01
Effective dates 8/1/01 - 12/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Bi Monthly Base Charge	Average Bill	Revenues
Residential						
5/8" Meter	205,990,693	14,396	$1.69	$11.12	35.30	$508,208
1" Meter	369,400	24	$1.69	$27.79	53.80	$1,291
1.5" Meter	0	0	$1.69	$55.53		$0
5/8" Meter Irrigation	880,060	62	$1.69	$11.12	35.11	$2,177
1" Meter Irrigation	0	0	$1.69	$27.79		$0
Oakland Shores						
5/8" Meter (60002)	1,664,330	96	$2.07	$12.16	48.05	$4,613
5/8" Meter (60001)	26,747,221	1,181	$1.69	$11.12	49.40	$58,336
1" Meter (60011)	1,339,040	55	$1.69	$27.79	68.94	$3,791
Total Residential	236,990,744	15,814				$578,416
General Service						
5/8" Meter	714,760	30	$1.69	$11.12	51.38	$1,542
5/8" Meter (60004 - OLS)	38,240	18	$1.69	$11.12	14.71	$265
1" Meter	390,050	6	$1.69	$27.79	137.65	$826
1" Meter (60010 - OLS)	395,320	18	$1.69	$27.79	64.91	$1,168
1.5" Meter	620,992	12	$1.69	$55.53	142.99	$1,716
2" Meter	2,996,900	6	$1.69	$88.92	933.05	$5,598
3" Meter	2,704,450	6	$1.69	$177.80	939.55	$5,637
4" Meter	0	1	$1.69	$277.83	277.83	$278
5/8" Meter Irrigation	0	0	$1.69	$11.12		$0
1" Meter Irrigation	172,560	6	$1.69	$27.79	76.39	$458
1.5" Meter Irrigation	0	0	$1.69	$55.53		$0
2" Meter Irrigation	1,046,670	6	$1.69	$88.92	383.73	$2,302
Total General Service	9,079,942	109				$19,789
Total Water Revenues	246,070,686	15,923				$598,205

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-2
Page 3 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential						
5/8" Meter	205,990,693	28,792	$1.69	$10.76	22.85	$657,926
1" Meter	369,400	48	$1.69	$26.90	39.91	$1,915
1.5" Meter	0	0	$1.69	$53.80		$0
5/8" Meter Irrigation	880,060	124	$1.69	$10.76	22.75	$2,822
1" Meter Irrigation	0	0	$1.69	$26.90		$0
Oakland Shores						
5/8" Meter (60002)	1,664,330	192	$1.69	$10.76	25.41	$4,879
5/8" Meter (60001)	26,747,221	2,362	$1.69	$10.76	29.90	$70,618
1" Meter (60011)	1,339,040	110	$1.69	$26.90	47.47	$5,222
Total Residential	236,990,744	31,628				$743,382
General Service						
5/8" Meter	714,760	60	$1.69	$10.76	30.89	$1,854
5/8" Meter (60004 - OLS)	38,240	36	$1.69	$10.76	12.56	$452
1" Meter	390,050	12	$1.69	$26.90	81.83	$982
1" Meter (60010 - OLS)	395,320	36	$1.69	$26.90	45.46	$1,636
1.5" Meter	620,992	24	$1.69	$53.80	97.53	$2,341
2" Meter	2,996,900	12	$1.69	$86.08	508.14	$6,098
3" Meter	2,704,450	12	$1.69	$161.40	542.28	$6,507
4" Meter	0	2	$1.69	$269.00	269.00	$538
5/8" Meter Irrigation	0	0	$1.69	$10.76		$0
1" Meter Irrigation	172,560	12	$1.69	$26.90	51.20	$614
1.5" Meter Irrigation	0	0	$1.69	$53.80		$0
2" Meter Irrigation	1,046,670	12	$1.69	$86.08	233.49	$2,802
Total Residential	9,079,942	218				$23,824
Total Water Revenues						$767,206

Rates prior to index filing - 8/1/01
Rate effective dates 1/1/01 - 7/31/01

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Water [ ] Sewer [x]

Schedule E-2
Page 4 of 6

Preparer: Steven M. Lubertozzi

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Class/Meter Size	Gallons		Billing Units	Rates per 1000 gal	Bi-monthly Base Charge	Average Bill	Revenues
Residential							
5/8" Meter	96,914,000	(1)	8,549	2.34	16.69	43.22	$369,462
Flat Rate = 15,000 gallons	0		6	0.00	49.24	49.24	$295
Total Residential	96,914,000		8,555				$369,757
General Service							
5/8" Meter	106,070		12	2.79	16.69	41.35	$496
1" Meter	280,910		18	2.79	41.71	85.25	$1,535
1.5" Meter	0		0	2.79	83.48		$0
2" Meter	2,996,900		6	2.79	133.56	1527.12	$9,163
4" Meter	2,704,450		7	2.79	417.36	1495.28	$10,467
Total General Service	6,088,330		43				$21,661
Total Sewer Revenues	103,002,330		8,598				$391,418
						Misc Charges	$4,031
						Total Revenues	395,449

Revenues per General Ledger	386,850
Adjustments	
Adjusted Revenues per GL	386,850
Revenues per Above	395,449
Unreconcible Difference	(8,598)
Unreconcible Difference Percent	-2.22%

Note: A minor rate increase was effective August due to a 2001 price index filing.

0079

Footnote:
(1) This bill code has maximum bi-monthly gallonage of 20,000
(2) Consolidated Factor (Column 6, Scheule E-14) is used for capped gallons

Rates after index filing - 8/1/01
Effective dates 8/1/01 - 12/31/01

Calculation of TYE 12/31/01 Sewer Revenues
With an adjustment for index.

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Water [ ] Sewer [x]

Schedule E-2
Page 5 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

Class/ Meter Size	Gallons		Billing Units	Bi-Monthly Rates per 1000 gal	Bi-Monthly Base Charge	Revenues	Average Bill
Residential							
5/8" Meter	96,914,000	(1)	8,549	2.36	16.83	$372,597	43.58
Flat Rate = 15,000 gallons	0		6	0.00	49.66	$298	49.66
Total Residential	96,914,000		8,555			$372,895	
General Service							
5/8" Meter	106,070		12	2.81	16.83	$500	41.67
1" Meter	280,910		18	2.81	42.06	$1,546	85.91
1.5" Meter	0		0	2.81	84.19	$0	
2" Meter	2,996,900		6	2.81	134.70	$9,229	1538.25
4" Meter	2,704,450		7	2.81	420.91	$10,546	1506.55
Total General Service	6,088,330		43			21,821	
Total Sewer Revenues	103,002,330		8,598			394,716	

Footnote:
(1) This bill code has maximum bi-monthly gallonage of 20,000
(2) Consolidated Factor (Column 6, Scheule E-14) is used for capped gallons

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [ ] Sewer [x]

Schedule E-2
Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

Class/ Meter Size	Gallons		Billing Units	Proposed Monthly Billing Rates per 1000 gal	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential							
5/8" Meter	96,914,000	(1)	17,098	5.02	18.93	$47.39	$810,238
Flat Rate = 15,000 gallons	0		12	0.00	55.87	$55.87	$670
Total Residential	96,914,000		17,110				$810,908
General Service							
5/8" Meter	106,070		24	5.02	18.93	$41.12	$987
1" Meter	280,910		36	5.02	47.32	$86.49	$3,114
1.5" Meter	0		0	5.02	94.71		$0
2" Meter	2,996,900		12	5.02	151.54	$1,405.24	$16,863
4" Meter	2,704,450		14	5.02	473.52	$1,443.26	$20,206
Total General Service	6,088,330		86				41,170
Total Sewer Revenues	103,002,330		17,196				852,078

Footnote:

(1) This bill code has maximum monthly gallonage of 10,000
(2) Consolidated Factor (Column 6, Scheule E-14) is used for capped gallons

Billing Analysis

Florida Public Service Commissi

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Incl calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	311	311	0	0	14,085	0	0.00%
1,000	220	531	220,000	220,000	13,865	14,085,000	0.11%
2,000	340	871	680,000	900,000	13,525	27,950,000	0.44%
3,000	493	1,364	1,479,000	2,379,000	13,032	41,475,000	1.15%
4,000	617	1,981	2,468,000	4,847,000	12,415	54,507,000	2.35%
5,000	636	2,617	3,180,000	8,027,000	11,779	66,922,000	3.88%
6,000	668	3,285	4,008,000	12,035,000	11,111	78,701,000	5.82%
7,000	730	4,015	5,110,000	17,145,000	10,381	89,812,000	8.30%
8,000	777	4,792	6,216,000	23,361,000	9,604	100,193,000	11.31%
9,000	779	5,571	7,011,000	30,372,000	8,825	109,797,000	14.70%
10,000	804	6,375	8,040,000	38,412,000	8,021	118,622,000	18.59%
11,000	794	7,169	8,734,000	47,146,000	7,227	126,643,000	22.82%
12,000	766	7,935	9,192,000	56,338,000	6,461	133,870,000	27.26%
13,000	673	8,608	8,749,000	65,087,000	5,788	140,331,000	31.50%
14,000	621	9,229	8,694,000	73,781,000	5,167	146,119,000	35.70%
15,000	551	9,780	8,265,000	82,046,000	4,616	151,286,000	39.70%
16,000	474	10,254	7,584,000	89,630,000	4,142	155,902,000	43.37%
17,000	462	10,716	7,854,000	97,484,000	3,680	160,044,000	47.18%
18,000	372	11,088	6,696,000	104,180,000	3,308	163,724,000	50.42%
19,000	331	11,419	6,289,000	110,469,000	2,977	167,032,000	53.46%
20,000	298	11,717	5,960,000	116,429,000	2,679	170,009,000	56.34%
21,000	238	11,955	4,998,000	121,427,000	2,441	172,688,000	58.76%
22,000	260	12,215	5,720,000	127,147,000	2,181	175,129,000	61.53%
23,000	204	12,419	4,692,000	131,839,000	1,977	177,310,000	63.80%
24,000	176	12,595	4,224,000	136,063,000	1,801	179,287,000	65.84%
25,000	146	12,741	3,650,000	139,713,000	1,655	181,088,000	67.61%
26,000	155	12,896	4,030,000	143,743,000	1,500	182,743,000	69.56%
27,000	123	13,019	3,321,000	147,064,000	1,377	184,243,000	71.17%
28,000	118	13,137	3,304,000	150,368,000	1,259	185,620,000	72.77%
29,000	117	13,254	3,393,000	153,761,000	1,142	186,879,000	74.41%
30,000	86	13,340	2,580,000	156,341,000	1,056	188,021,000	75.66%
31,000	70	13,410	2,170,000	158,511,000	986	189,077,000	76.71%
32,000	65	13,475	2,080,000	160,591,000	921	190,063,000	77.71%
33,000	67	13,542	2,211,000	162,802,000	854	190,984,000	78.78%
34,000	56	13,598	1,904,000	164,706,000	798	191,838,000	79.71%
35,000	57	13,655	1,995,000	166,701,000	741	192,636,000	80.67%
36,000	51	13,706	1,836,000	168,537,000	690	193,377,000	81.56%
37,000	48	13,754	1,776,000	170,313,000	642	194,067,000	82.42%
38,000	31	13,785	1,178,000	171,491,000	611	194,709,000	82.99%
39,000	45	13,830	1,755,000	173,246,000	566	195,320,000	83.84%
40,000	38	13,868	1,520,000	174,766,000	528	195,886,000	84.57%
41,000	30	13,898	1,230,000	175,996,000	498	196,414,000	85.17%
42,000	30	13,928	1,260,000	177,256,000	468	196,912,000	85.78%

Billing Analysis

Florida Public Service Commissi

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Incl calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
43,000	25	13,953	1,075,000	178,331,000	443	197,380,000	86.30%
44,000	31	13,984	1,364,000	179,695,000	412	197,823,000	86.96%
45,000	24	14,008	1,080,000	180,775,000	388	198,235,000	87.48%
46,000	31	14,039	1,426,000	182,201,000	357	198,623,000	88.17%
47,000	16	14,055	752,000	182,953,000	341	198,980,000	88.54%
48,000	18	14,073	864,000	183,817,000	323	199,321,000	88.95%
49,000	19	14,092	931,000	184,748,000	304	199,644,000	89.40%
50,000	17	14,109	850,000	185,598,000	287	199,948,000	89.82%
51,000	16	14,125	816,000	186,414,000	271	200,235,000	90.21%
52,000	13	14,138	676,000	187,090,000	258	200,506,000	90.54%
53,000	15	14,153	795,000	187,885,000	243	200,764,000	90.92%
54,000	19	14,172	1,026,000	188,911,000	224	201,007,000	91.42%
55,000	13	14,185	715,000	189,626,000	211	201,231,000	91.77%
56,000	15	14,200	840,000	190,466,000	196	201,442,000	92.17%
57,000	8	14,208	456,000	190,922,000	188	201,638,000	92.39%
58,000	6	14,214	348,000	191,270,000	182	201,826,000	92.56%
59,000	6	14,220	354,000	191,624,000	176	202,008,000	92.73%
60,000	14	14,234	840,000	192,464,000	162	202,184,000	93.14%
61,000	9	14,243	549,000	193,013,000	153	202,346,000	93.40%
62,000	5	14,248	310,000	193,323,000	148	202,499,000	93.55%
63,000	2	14,250	126,000	193,449,000	146	202,647,000	93.62%
64,000	5	14,255	320,000	193,769,000	141	202,793,000	93.77%
65,000	11	14,266	715,000	194,484,000	130	202,934,000	94.12%
66,000	9	14,275	594,000	195,078,000	121	203,064,000	94.40%
67,000	8	14,283	536,000	195,614,000	113	203,185,000	94.66%
68,000	5	14,288	340,000	195,954,000	108	203,298,000	94.83%
69,000	3	14,291	207,000	196,161,000	105	203,406,000	94.93%
70,000	2	14,293	140,000	196,301,000	103	203,511,000	95.00%
71,000	4	14,297	284,000	196,585,000	99	203,614,000	95.13%
72,000	3	14,300	216,000	196,801,000	96	203,713,000	95.24%
73,000	8	14,308	584,000	197,385,000	88	203,809,000	95.52%
74,000	4	14,312	296,000	197,681,000	84	203,897,000	95.66%
75,000	1	14,313	75,000	197,756,000	83	203,981,000	95.70%
76,000	6	14,319	456,000	198,212,000	77	204,064,000	95.92%
77,000	1	14,320	77,000	198,289,000	76	204,141,000	95.96%
78,000	2	14,322	156,000	198,445,000	74	204,217,000	96.03%
79,000	4	14,326	316,000	198,761,000	70	204,291,000	96.19%
80,000	3	14,329	240,000	199,001,000	67	204,361,000	96.30%
81,000	1	14,330	81,000	199,082,000	66	204,428,000	96.34%
82,000	2	14,332	164,000	199,246,000	64	204,494,000	96.42%
83,000	3	14,335	249,000	199,495,000	61	204,558,000	96.54%
84,000	1	14,336	84,000	199,579,000	60	204,619,000	96.58%
85,000	1	14,337	85,000	199,664,000	59	204,679,000	96.62%

Billing Analysis

Florida Public Service Commissi

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Incl calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
86,000	2	14,339	172,000	199,836,000	57	204,738,000	96.71%
87,000	2	14,341	174,000	200,010,000	55	204,795,000	96.79%
88,000	2	14,343	176,000	200,186,000	53	204,850,000	96.88%
89,000	2	14,345	178,000	200,364,000	51	204,903,000	96.96%
90,000	2	14,347	180,000	200,544,000	49	204,954,000	97.05%
91,000	1	14,348	91,000	200,635,000	48	205,003,000	97.09%
93,000	3	14,351	279,000	200,914,000	45	205,099,000	97.23%
94,000	1	14,352	94,000	201,008,000	44	205,144,000	97.27%
95,000	0	14,352	0	201,008,000	44	205,188,000	97.27%
96,000	2	14,354	192,000	201,200,000	42	205,232,000	97.37%
97,000	0	14,354	0	201,200,000	42	205,274,000	97.37%
98,000	1	14,355	98,000	201,298,000	41	205,316,000	97.41%
99,000	1	14,356	99,000	201,397,000	40	205,357,000	97.46%
100,000	2	14,358	200,000	201,597,000	38	205,397,000	97.56%
101,000	2	14,360	202,000	201,799,000	36	205,435,000	97.66%
102,000	2	14,362	204,000	202,003,000	34	205,471,000	97.75%
103,000	1	14,363	103,000	202,106,000	33	205,505,000	97.80%
104,000	1	14,364	104,000	202,210,000	32	205,538,000	97.85%
106,000	0	14,364	0	202,210,000	32	205,602,000	97.85%
107,000	2	14,366	214,000	202,424,000	30	205,634,000	97.96%
108,000	1	14,367	108,000	202,532,000	29	205,664,000	98.01%
109,000	0	14,367	0	202,532,000	29	205,693,000	98.01%
110,000	2	14,369	220,000	202,752,000	27	205,722,000	98.12%
111,000	2	14,371	222,000	202,974,000	25	205,749,000	98.22%
112,000	1	14,372	112,000	203,086,000	24	205,774,000	98.28%
114,000	1	14,373	114,000	203,200,000	23	205,822,000	98.33%
115,000	1	14,374	115,000	203,315,000	22	205,845,000	98.39%
116,000	1	14,375	116,000	203,431,000	21	205,867,000	98.45%
119,000	1	14,376	119,000	203,550,000	20	205,930,000	98.50%
120,000	1	14,377	120,000	203,670,000	19	205,950,000	98.56%
123,000	0	14,377	0	203,670,000	19	206,007,000	98.56%
124,000	3	14,380	372,000	204,042,000	16	206,026,000	98.74%
126,000	1	14,381	126,000	204,168,000	15	206,058,000	98.80%
127,000	2	14,383	254,000	204,422,000	13	206,073,000	98.93%
133,000	1	14,384	133,000	204,555,000	12	206,151,000	98.99%
140,000	1	14,385	140,000	204,695,000	11	206,235,000	99.06%
142,000	0	14,385	0	204,695,000	11	206,257,000	99.06%
147,000	1	14,386	147,000	204,842,000	10	206,312,000	99.13%
151,000	1	14,387	151,000	204,993,000	9	206,352,000	99.20%
153,000	1	14,388	153,000	205,146,000	8	206,370,000	99.28%
157,000	1	14,389	157,000	205,303,000	7	206,402,000	99.35%
162,000	1	14,390	162,000	205,465,000	6	206,437,000	99.43%
165,000	1	14,391	165,000	205,630,000	5	206,455,000	99.51%
168,000	1	14,392	168,000	205,798,000	4	206,470,000	99.59%
172,000	0	14,392	0	205,798,000	4	206,486,000	99.59%
185,000	1	14,393	185,000	205,983,000	3	206,538,000	99.68%
187,000	0	14,393	0	205,983,000	3	206,544,000	99.68%
189,000	1	14,394	189,000	206,172,000	2	206,550,000	99.77%
223,000	1	14,395	223,000	206,395,000	1	206,618,000	99.88%
248,000	1	14,396	248,000	206,643,000	0	206,643,000	100.00%
276,000	0	14,396	0	206,643,000	0	206,643,000	100.00%
317,000	0	14,396	0	206,643,000	0	206,643,000	100.00%
	14,396	14,396	206,643,093	206,643,000	0	206,643,000	

Data recorded for 5/8" meter residential water customers. (60001)

Actual gallonage is 205,990,693

0093B

Billing Analysis

Florida Public Service Commis

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classi calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	25	25	0	0	1,156	0	0.00%
1,000	15	40	15,000	15,000	1,141	1,156,000	0.06%
2,000	26	66	52,000	67,000	1,115	2,297,000	0.25%
3,000	22	88	66,000	133,000	1,093	3,412,000	0.50%
4,000	38	126	152,000	285,000	1,055	4,505,000	1.06%
5,000	35	161	175,000	460,000	1,020	5,560,000	1.72%
6,000	49	210	294,000	754,000	971	6,580,000	2.81%
7,000	41	251	287,000	1,041,000	930	7,551,000	3.88%
8,000	45	296	360,000	1,401,000	885	8,481,000	5.23%
9,000	51	347	459,000	1,860,000	834	9,366,000	6.94%
10,000	53	400	530,000	2,390,000	781	10,200,000	8.92%
11,000	49	449	539,000	2,929,000	732	10,981,000	10.93%
12,000	36	485	432,000	3,361,000	696	11,713,000	12.54%
13,000	52	537	676,000	4,037,000	644	12,409,000	15.06%
14,000	25	562	350,000	4,387,000	619	13,053,000	16.37%
15,000	33	595	495,000	4,882,000	586	13,672,000	18.21%
16,000	31	626	496,000	5,378,000	555	14,258,000	20.06%
17,000	21	647	357,000	5,735,000	534	14,813,000	21.40%
18,000	28	675	504,000	6,239,000	506	15,347,000	23.28%
19,000	24	699	456,000	6,695,000	482	15,853,000	24.98%
20,000	17	716	340,000	7,035,000	465	16,335,000	26.25%
21,000	26	742	546,000	7,581,000	439	16,800,000	28.28%
22,000	31	773	682,000	8,263,000	408	17,239,000	30.83%
23,000	17	790	391,000	8,654,000	391	17,647,000	32.29%
24,000	16	806	384,000	9,038,000	375	18,038,000	33.72%
25,000	17	823	425,000	9,463,000	358	18,413,000	35.31%
26,000	22	845	572,000	10,035,000	336	18,771,000	37.44%
27,000	18	863	486,000	10,521,000	318	19,107,000	39.25%
28,000	11	874	308,000	10,829,000	307	19,425,000	40.40%
29,000	14	888	406,000	11,235,000	293	19,732,000	41.92%
30,000	17	905	510,000	11,745,000	276	20,025,000	43.82%
31,000	10	915	310,000	12,055,000	266	20,301,000	44.98%
32,000	13	928	416,000	12,471,000	253	20,567,000	46.53%
33,000	11	939	363,000	12,834,000	242	20,820,000	47.88%
34,000	11	950	374,000	13,208,000	231	21,062,000	49.28%
35,000	7	957	245,000	13,453,000	224	21,293,000	50.19%
36,000	12	969	432,000	13,885,000	212	21,517,000	51.80%
37,000	9	978	333,000	14,218,000	203	21,729,000	53.05%
38,000	13	991	494,000	14,712,000	190	21,932,000	54.89%
39,000	6	997	234,000	14,946,000	184	22,122,000	55.76%
40,000	10	1,007	400,000	15,346,000	174	22,306,000	57.25%
41,000	3	1,010	123,000	15,469,000	171	22,480,000	57.71%
42,000	14	1,024	588,000	16,057,000	157	22,651,000	59.91%
43,000	6	1,030	258,000	16,315,000	151	22,808,000	60.87%
44,000	3	1,033	132,000	16,447,000	148	22,959,000	61.36%
45,000	7	1,040	315,000	16,762,000	141	23,107,000	62.54%
46,000	3	1,043	138,000	16,900,000	138	23,248,000	63.05%
47,000	4	1,047	188,000	17,088,000	134	23,386,000	63.75%
48,000	9	1,056	432,000	17,520,000	125	23,520,000	65.37%
49,000	5	1,061	245,000	17,765,000	120	23,645,000	66.28%
50,000	3	1,064	150,000	17,915,000	117	23,765,000	66.84%

Billing Analysis

Florida Public Service Commis

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classi calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
51,000	1	1,065	51,000	17,966,000	116	23,882,000	67.03%
52,000	5	1,070	260,000	18,226,000	111	23,998,000	68.00%
53,000	6	1,076	318,000	18,544,000	105	24,109,000	69.19%
54,000	6	1,082	324,000	18,868,000	99	24,214,000	70.40%
55,000	2	1,084	110,000	18,978,000	97	24,313,000	70.81%
56,000	5	1,089	280,000	19,258,000	92	24,410,000	71.85%
57,000	2	1,091	114,000	19,372,000	90	24,502,000	72.28%
58,000	1	1,092	58,000	19,430,000	89	24,592,000	72.49%
59,000	4	1,096	236,000	19,666,000	85	24,681,000	73.37%
60,000	3	1,099	180,000	19,846,000	82	24,766,000	74.04%
61,000	4	1,103	244,000	20,090,000	78	24,848,000	74.95%
62,000	3	1,106	186,000	20,276,000	75	24,926,000	75.65%
63,000	6	1,112	378,000	20,654,000	69	25,001,000	77.06%
64,000	5	1,117	320,000	20,974,000	64	25,070,000	78.25%
65,000	2	1,119	130,000	21,104,000	62	25,134,000	78.74%
66,000	2	1,121	132,000	21,236,000	60	25,196,000	79.23%
67,000	4	1,125	268,000	21,504,000	56	25,256,000	80.23%
68,000	1	1,126	68,000	21,572,000	55	25,312,000	80.48%
69,000	4	1,130	276,000	21,848,000	51	25,367,000	81.51%
70,000	1	1,131	70,000	21,918,000	50	25,418,000	81.77%
71,000	4	1,135	284,000	22,202,000	46	25,468,000	82.83%
72,000	2	1,137	144,000	22,346,000	44	25,514,000	83.37%
73,000	4	1,141	292,000	22,638,000	40	25,558,000	84.46%
74,000	3	1,144	222,000	22,860,000	37	25,598,000	85.29%
75,000	1	1,145	75,000	22,935,000	36	25,635,000	85.57%
76,000	2	1,147	152,000	23,087,000	34	25,671,000	86.14%
77,000	4	1,151	308,000	23,395,000	30	25,705,000	87.29%
79,000	1	1,152	79,000	23,474,000	29	25,765,000	87.58%
80,000	2	1,154	160,000	23,634,000	27	25,794,000	88.18%
81,000	1	1,155	81,000	23,715,000	26	25,821,000	88.48%
83,000	2	1,157	166,000	23,881,000	24	25,873,000	89.10%
84,000	1	1,158	84,000	23,965,000	23	25,897,000	89.41%
85,000	3	1,161	255,000	24,220,000	20	25,920,000	90.36%
86,000	2	1,163	172,000	24,392,000	18	25,940,000	91.00%
87,000	2	1,165	174,000	24,566,000	16	25,958,000	91.65%
91,000	2	1,167	182,000	24,748,000	14	26,022,000	92.33%
95,000	1	1,168	95,000	24,843,000	13	26,078,000	92.69%
96,000	1	1,169	96,000	24,939,000	12	26,091,000	93.05%
97,000	1	1,170	97,000	25,036,000	11	26,103,000	93.41%
98,000	1	1,171	98,000	25,134,000	10	26,114,000	93.77%
106,000	1	1,172	106,000	25,240,000	9	26,194,000	94.17%
109,000	1	1,173	109,000	25,349,000	8	26,221,000	94.58%
110,000	1	1,174	110,000	25,459,000	7	26,229,000	94.99%
123,000	1	1,175	123,000	25,582,000	6	26,320,000	95.44%
127,000	1	1,176	127,000	25,709,000	5	26,344,000	95.92%
142,000	1	1,177	142,000	25,851,000	4	26,419,000	96.45%
172,000	1	1,178	172,000	26,023,000	3	26,539,000	97.09%
187,000	1	1,179	187,000	26,210,000	2	26,584,000	97.79%
276,000	1	1,180	276,000	26,486,000	1	26,762,000	98.82%
317,000	1	1,181	317,000	26,803,000	0	26,803,000	100.00%
	1,181	1,181	26,803,000	26,803,000	0	26,803,000	

Data recorded for 5/8" meter residential water customers. (60001) (Oakland Shores)

Actual gallonage is 26,747,221

0093D

Billing Analysis

Florida Public Service Commissi

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	3	3	0	0	93	0	0.00%
1,000	3	6	3,000	3,000	90	93,000	0.18%
2,000	3	9	6,000	9,000	87	183,000	0.54%
3,000	6	15	18,000	27,000	81	270,000	1.63%
4,000	4	19	16,000	43,000	77	351,000	2.59%
5,000	1	20	5,000	48,000	76	428,000	2.89%
6,000	2	22	12,000	60,000	74	504,000	3.61%
7,000	3	25	21,000	81,000	71	578,000	4.88%
8,000	5	30	40,000	121,000	66	649,000	7.29%
9,000	1	31	9,000	130,000	65	715,000	7.83%
10,000	9	40	90,000	220,000	56	780,000	13.25%
11,000	2	42	22,000	242,000	54	836,000	14.58%
12,000	2	44	24,000	266,000	52	890,000	16.02%
13,000	3	47	39,000	305,000	49	942,000	18.37%
14,000	3	50	42,000	347,000	46	991,000	20.90%
15,000	1	51	15,000	362,000	45	1,037,000	21.81%
16,000	2	53	32,000	394,000	43	1,082,000	23.73%
17,000	3	56	51,000	445,000	40	1,125,000	26.81%
18,000	2	58	36,000	481,000	38	1,165,000	28.98%
19,000	2	60	38,000	519,000	36	1,203,000	31.27%
20,000	5	65	100,000	619,000	31	1,239,000	37.29%
21,000	5	70	105,000	724,000	26	1,270,000	43.61%
22,000	3	73	66,000	790,000	23	1,296,000	47.59%
23,000	2	75	46,000	836,000	21	1,319,000	50.36%
24,000	1	76	24,000	860,000	20	1,340,000	51.81%
25,000	1	77	25,000	885,000	19	1,360,000	53.31%
26,000	2	79	52,000	937,000	17	1,379,000	56.45%
27,000	1	80	27,000	964,000	16	1,396,000	58.07%
28,000	2	82	56,000	1,020,000	14	1,412,000	61.45%
31,000	2	84	62,000	1,082,000	12	1,454,000	65.18%
35,000	1	85	35,000	1,117,000	11	1,502,000	67.29%
36,000	1	86	36,000	1,153,000	10	1,513,000	69.46%
38,000	1	87	38,000	1,191,000	9	1,533,000	71.75%
39,000	1	88	39,000	1,230,000	8	1,542,000	74.10%
48,000	1	89	48,000	1,278,000	7	1,614,000	76.99%
49,000	1	90	49,000	1,327,000	6	1,621,000	79.94%
51,000	2	92	102,000	1,429,000	4	1,633,000	86.08%
52,000	1	93	52,000	1,481,000	3	1,637,000	89.22%
56,000	1	94	56,000	1,537,000	2	1,649,000	92.59%
61,000	1	95	61,000	1,598,000	1	1,659,000	96.27%
62,000	1	96	62,000	1,660,000	0	1,660,000	100.00%
	96	96	1,660,000	1,660,000	0	1,660,000	

Data recorded for 5/8" meter residential water customers. (60002) (Oakland Shores)

Actual gallonage is 1,664,330

0094

Billing Analysis

Florida Public Service Commiss

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Incl calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	0	0	0	0	30	0	0.00%
1,000	0	0	0	0	30	30,000	0.00%
2,000	1	1	2,000	2,000	29	60,000	0.28%
3,000	2	3	6,000	8,000	27	89,000	1.12%
4,000	0	3	0	8,000	27	116,000	1.12%
5,000	0	3	0	8,000	27	143,000	1.12%
6,000	1	4	6,000	14,000	26	170,000	1.95%
7,000	3	7	21,000	35,000	23	196,000	4.88%
9,000	1	8	9,000	44,000	22	242,000	6.14%
10,000	1	9	10,000	54,000	21	264,000	7.53%
11,000	2	11	22,000	76,000	19	285,000	10.60%
12,000	1	12	12,000	88,000	18	304,000	12.27%
13,000	2	14	26,000	114,000	16	322,000	15.90%
15,000	2	16	30,000	144,000	14	354,000	20.08%
17,000	2	18	34,000	178,000	12	382,000	24.83%
25,000	1	19	25,000	203,000	11	478,000	28.31%
30,000	1	20	30,000	233,000	10	533,000	32.50%
35,000	1	21	35,000	268,000	9	583,000	37.38%
38,000	1	22	38,000	306,000	8	610,000	42.68%
40,000	1	23	40,000	346,000	7	626,000	48.26%
43,000	2	25	86,000	432,000	5	647,000	60.25%
44,000	1	26	44,000	476,000	4	652,000	66.39%
53,000	1	27	53,000	529,000	3	688,000	73.78%
56,000	1	28	56,000	585,000	2	697,000	81.59%
64,000	1	29	64,000	649,000	1	713,000	90.52%
68,000	1	30	68,000	717,000	0	717,000	100.00%
	30	30	717,000	717,000	0	0	

Data recorded for 5/8" meter general service water customers. (60004)
Actual gallonage is 714,760

0095

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	0	0	0	0	55	0	0.00%
1,000	3	3	3,000	3,000	52	55,000	0.22%
2,000	2	5	4,000	7,000	50	107,000	0.52%
3,000	1	6	3,000	10,000	49	157,000	0.75%
5,000	1	7	5,000	15,000	48	255,000	1.12%
6,000	2	9	12,000	27,000	46	303,000	2.02%
10,000	2	11	20,000	47,000	44	487,000	3.51%
11,000	3	14	33,000	80,000	41	531,000	5.97%
12,000	2	16	24,000	104,000	39	572,000	7.77%
13,000	1	17	13,000	117,000	38	611,000	8.74%
14,000	2	19	28,000	145,000	36	649,000	10.83%
15,000	2	21	30,000	175,000	34	685,000	13.07%
17,000	2	23	34,000	209,000	32	753,000	15.61%
18,000	1	24	18,000	227,000	31	785,000	16.95%
20,000	2	26	40,000	267,000	29	847,000	19.94%
21,000	2	28	42,000	309,000	27	876,000	23.08%
22,000	2	30	44,000	353,000	25	903,000	26.36%
24,000	1	31	24,000	377,000	24	953,000	28.16%
26,000	2	33	52,000	429,000	22	1,001,000	32.04%
28,000	1	34	28,000	457,000	21	1,045,000	34.13%
29,000	3	37	87,000	544,000	18	1,066,000	40.63%
31,000	3	40	93,000	637,000	15	1,102,000	47.57%
32,000	1	41	32,000	669,000	14	1,117,000	49.96%
37,000	1	42	37,000	706,000	13	1,187,000	52.73%
38,000	2	44	76,000	782,000	11	1,200,000	58.40%
39,000	1	45	39,000	821,000	10	1,211,000	61.31%
40,000	2	47	80,000	901,000	8	1,221,000	67.29%
44,000	1	48	44,000	945,000	7	1,253,000	70.58%
45,000	1	49	45,000	990,000	6	1,260,000	73.94%
46,000	1	50	46,000	1,036,000	5	1,266,000	77.37%
49,000	2	52	98,000	1,134,000	3	1,281,000	84.69%
64,000	1	53	64,000	1,198,000	2	1,326,000	89.47%
67,000	1	54	67,000	1,265,000	1	1,332,000	94.47%
74,000	1	55	74,000	1,339,000	0	1,339,000	100.00%
	55	55	1,339,000	1,339,000	0	1,339,000	

Data recorded for 1" meter residential service water customers. (60011) (Oakland Shores)

Actual gallonage is 1,339,040

0095A

Billing Analysis

Florida Public Service Commissi

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	5	5	0	0	13	0	0.00%
1,000	2	7	2,000	2,000	11	13,000	5.41%
2,000	3	10	6,000	8,000	8	24,000	21.62%
3,000	4	14	12,000	20,000	4	32,000	54.05%
4,000	3	17	12,000	32,000	1	36,000	86.49%
5,000	1	18	5,000	37,000	0	37,000	100.00%
	18	18	37,000	37,000	0	37,000	

Data recorded for 5/8" meter general service water customers. (60004) (Oakland Shores)

Actual gallonage is 38,240

0095A

Billing Analysis

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	0	0	0	0	6	0	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
13,000	0	0	0	0	6	78,000	0.00%
15,000	1	1	15,000	15,000	5	90,000	3.85%
18,000	1	2	18,000	33,000	4	105,000	8.46%
31,000	0	2	0	33,000	4	157,000	8.46%
59,000	0	2	0	33,000	4	269,000	8.46%
62,000	0	2	0	33,000	4	281,000	8.46%
64,000	1	3	64,000	97,000	3	289,000	24.87%
83,000	1	4	83,000	180,000	2	346,000	46.15%
100,000	1	5	100,000	280,000	1	380,000	71.79%
110,000	1	6	110,000	390,000	0	390,000	100.00%
129,000	0	6	0	390,000	0	390,000	100.00%
	6	6	390,000	390,000	0	390,000	

Data recorded for 1" meter general service water customers. (60010)

Actual gallonage is 390,050

0099

Billing Analysis

Florida Public Service Commissi

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	1	1	0	0	17	0	0.00%
2,000	2	3	4,000	4,000	15	34,000	1.01%
3,000	4	7	12,000	16,000	11	49,000	4.05%
4,000	4	11	16,000	32,000	7	60,000	8.10%
5,000	1	12	5,000	37,000	6	67,000	9.37%
13,000	1	13	13,000	50,000	5	115,000	12.66%
31,000	1	14	31,000	81,000	4	205,000	20.51%
59,000	1	15	59,000	140,000	3	317,000	35.44%
62,000	1	16	62,000	202,000	2	326,000	51.14%
64,000	1	17	64,000	266,000	1	330,000	67.34%
129,000	1	18	129,000	395,000	0	395,000	100.00%
	18	18	395,000	395,000	0	395,000	

Data recorded for 1" meter general service water customers. (60010) (Oakland Shores)

Actual gallonage is 395,320

0099A

Billing Analysis

Florida Public Service Com

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-14
Page __ of 23

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumptio calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as ap

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)]	(8) Percentage of Total
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	1	1	2,000	2,000	23	48,000	0.54%
3,000	3	4	9,000	11,000	20	71,000	3.00%
4,000	2	6	8,000	19,000	18	91,000	5.18%
5,000	0	6	0	19,000	18	109,000	5.18%
6,000	0	6	0	19,000	18	127,000	5.18%
8,000	1	7	8,000	27,000	17	163,000	7.36%
10,000	0	7	0	27,000	17	197,000	7.36%
11,000	3	10	33,000	60,000	14	214,000	16.35%
12,000	2	12	24,000	84,000	12	228,000	22.89%
13,000	0	12	0	84,000	12	240,000	22.89%
14,000	0	12	0	84,000	12	252,000	22.89%
15,000	1	13	15,000	99,000	11	264,000	26.98%
16,000	1	14	16,000	115,000	10	275,000	31.34%
17,000	3	17	51,000	166,000	7	285,000	45.23%
18,000	0	17	0	166,000	7	292,000	45.23%
19,000	1	18	19,000	185,000	6	299,000	50.41%
20,000	0	18	0	185,000	6	305,000	50.41%
21,000	0	18	0	185,000	6	311,000	50.41%
22,000	0	18	0	185,000	6	317,000	50.41%
23,000	1	19	23,000	208,000	5	323,000	56.68%
24,000	1	20	24,000	232,000	4	328,000	63.22%
26,000	0	20	0	232,000	4	336,000	63.22%
27,000	1	21	27,000	259,000	3	340,000	70.57%
28,000	0	21	0	259,000	3	343,000	70.57%
29,000	0	21	0	259,000	3	346,000	70.57%
30,000	1	22	30,000	289,000	2	349,000	78.75%
31,000	0	22	0	289,000	2	351,000	78.75%
32,000	1	23	32,000	321,000	1	353,000	87.47%
37,000	0	23	0	321,000	1	358,000	87.47%
38,000	0	23	0	321,000	1	359,000	87.47%
39,000	0	23	0	321,000	1	360,000	87.47%
40,000	0	23	0	321,000	1	361,000	87.47%
44,000	0	23	0	321,000	1	365,000	87.47%
45,000	0	23	0	321,000	1	366,000	87.47%
46,000	1	24	46,000	367,000	0	367,000	100.00%
49,000	0	24	0	367,000	0	367,000	100.00%
64,000	0	24	0	367,000	0	367,000	100.00%
67,000	0	24	0	367,000	0	367,000	100.00%
74,000	0	24	0	367,000	0	367,000	100.00%
	24	24	367,000	367,000	0	367,000	

Data recorded for 1" meter residential service water customers. (60011)

Actual gallonage is 369,400

0100

Rate Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [ ] Sewer [ ]

Schedule E-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Water			Sewer		
	Class/Meter Size	Pre-Index Monthly Rates	Index Adjusted Monthly Rates	Proposed Monthly Rates	Pre-Index Monthly Rates	Index Adjusted Monthly Rates	Proposed Monthly Rates
	Residential						
	Wis-Bar						
(2)	5/8" Meter	$ 15.56	$ 15.56	$ 11.25	$ 10.98	$ 10.98	$ 22.00
	5/8" Meter (Water-629)				$ 10.98	$ 10.98	$ 22.00
	5/8" Meter Multi				$ 7.32	$ 7.32	$ 22.00
	Gallonage Charge	$ 1.89	$ 1.89	$ 1.16			
	Buena Vista						
(3)	5/8" Meter	$ 8.88	$ 8.88	$ 11.25			
	Gallonage Charge	0.43	0.43	$ 1.16			
	Summertree/Paradise Pt.						
	5/8" Meter	$ 7.85	$ 7.95	$ 11.25	$ 10.25	$ 10.36	$ 22.00
	Gallonage Charge	$ 1.49	$ 1.51	$ 1.16	$ 7.72	$ 7.80	$ 4.76
	Orangewood						
(1)	5/8" Meter	$ 18.76	$ 19.00	$ 11.25			
(1)	1" Meter	$ 46.93	$ 47.54	$ 28.13			
	Gallonage Charge	$ 1.09	$ 1.10	$ 1.16			
	General Service						
	Orangewood						
(1)	5/8" Meter	$ 18.76	$ 19.00	$ 11.25			
(1)	1" Meter	$ 46.93	$ 47.54	$ 28.13			
(1)	2" Meter	$ 150.11	$ 152.05	$ 90.00			
(1)	1.5" Meter	$ 93.81	$ 95.02	$ 56.25			
(1)	4" Meter	$ 469.07	$ 475.12	$ 281.25			
(1)	5/8" Meter Irrigation	$ 18.76	$ 19.00	$ 11.25			
(1)	1.5" Meter Irrigation	$ 93.81	$ 95.02	$ 56.25			
	Gallonage Charge/MC	$ 1.09	$ 1.10	$ 1.16			
	Commercial						
	Summertree/Paradise Pt.						
	5/8" Meter	$ 7.85	$ 7.95	$ 11.25	$ 10.25	$ 10.36	$ 22.00
	1" Meter	$ 19.66	$ 19.91	$ 28.13	$ 25.63	$ 25.90	$ 55.00
	2" Meter	$ 62.89	$ 63.70	$ 90.00	$ 82.02	$ 82.90	$ 176.00
	Gallonage Charge	$ 1.49	$ 1.51	$ 1.16	$ 8.08	$ 8.17	$ 4.76

Notes

(1) Currently these bill codes bill Bi-monthly. The Utility is requesting that these bill codes bill monthly.
(2) Minimun 3,000 gallons (Water)
(3) Minimun 5,000 gallons (Water)

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-2
Page 1 of 6

Preparer: Steven M. Lubertozzi

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Effective rate prior to index filing
Rates effective dates 1/1/01 - 7/14/01

Bi-Monthly
Except where noted

	Class/ Meter Size	Gallons		Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
	Residential							
	Wis-Bar							
Monthly	5/8" Meter	2,678,464	(1)	1,614	$ 1.89	$ 15.56	18.70	$30,176
	Buena Vista							
Monthly	5/8" Meter	33,230,858	(2)	13,176	$0.43	$ 8.88	9.96	$131,292
	Summertree/Paradise Pt.							
Monthly	5/8" Meter	21,078,739		10,088	$ 1.49	$ 7.85	10.96	$110,598
	Orangewood							
	5/8" Meter	28,653,818		3,409	$ 1.09	$ 18.76	27.92	$95,186
	1" Meter	94,250		12	$1.09	$ 46.93	55.50	$666
	Total Residential	85,736,129		28,299				$367,918
	General Service							
	Orangewood							
	5/8" Meter	799,462		102	$1.09	$ 18.76	27.30	$2,785
	1" Meter	1,306,797		42	$1.09	$ 46.93	80.83	$3,395
	2" Meter	101,900		6	$1.09	$ 150.11	168.67	$1,012
	1.5" Meter	312,100		6	$1.09	$ 93.81	150.50	$903
	4" Meter	0		0	$1.09	$ 469.07		$0
	5/8" Meter Irrigation	0		0	$1.09	$ 18.76		$0
	1.5" Meter Irrigation	0		0	$1.09	$ 93.81		$0
	Total General Service	2,520,259		156				$8,095
	Commercial							
	Summertree/Paradise Pt.							
Monthly	5/8" Meter	3,409,470		68	$ 1.49	$ 7.85	82.56	$5,614
Monthly	1" Meter	308,270		24	$ 1.49	$ 19.66	38.79	$931
Monthly	2" Meter	20,896,040		240	$ 1.49	$ 62.89	192.62	$46,229
	Total Commercial	24,613,780		332				52,774
	Total Water Revenues	112,870,168		28,787				$428,787

Notes

(1) Minimun 3,000 gallons
(2) Minimun 5,000 gallons
Monthly Currently Billing Monthly

0075

Misc Serv. Revenue	8,544
Total Revenue	$437,331
Total Booked Revenue	$422,996
Difference	$14,335

Calculation of TYE 12/10/01 Water Revenues
With an adjustment for index.

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Explanation: Calculation of Water Revenues on test year customer adjusted for annualized rates and Index increase.

Effective rates after index filing
Effective dates 7/15/01 - 12/31/01

Bi-Monthly
Except where noted

Class/ Meter Size	Gallons		Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential							
Wis-Bar							
5/8" Meter	2,678,464	(1)	1,614	$ 1.89	$ 15.56	15.56	$30,176
Buena Vista							
5/8" Meter	33,230,858	(2)	13,176	$0.43	$ 8.88	8.88	$131,292
Summertree/Paradise Pt.							
5/8" Meter	21,078,739		10,088	$ 1.51	$ 7.95	11.11	$112,028
	0		0				
Orangewood	0		0				
5/8" Meter	28,653,818		3,409	$ 1.10	$ 19.00	28.25	$96,290
1" Meter	94,250		12	$ 1.10	$ 47.54	56.18	$674
Total Residential	85,736,129		28,299				$370,460
General Service							
Orangewood							
5/8" Meter	799,462		102	$ 1.10	$ 19.00	27.62	$2,817
1" Meter	1,306,797		42	$ 1.10	$ 47.54	81.77	$3,434
2" Meter	101,900		6	$ 1.10	$ 152.05	170.73	$1,024
1.5" Meter	312,100		6	$ 1.10	$ 95.02	152.24	$913
4" Meter	0		0	$ 1.10	$ 475.12		$0
5/8" Meter Irrigation	0		0	$ 1.10	$ 19.00		$0
1.5" Meter Irrigation	0		0	$ 1.10	$ 95.02		$0
Total General Service	2,520,259		156				$8,188
Commercial							
Summertree/Paradise Pt.							
5/8" Meter	3,409,470		68	$ 1.51	$ 7.95	83.66	$5,689
1" Meter	308,270		24	$ 1.51	$ 19.91	39.31	$943
2" Meter	20,896,040		240	$ 1.51	$ 63.70	195.17	$46,841
Total Commercial	24,613,780		332				53,473
Total Water Revenues	112,870,168		28,787				$432,121

Notes

(1) Minimun 3,000 gallons
(2) Minimun 5,000 gallons
Monthly Currently Billing Monthly

Misc Serv. Revenue	8,544
Total Revenue	$440,665
Total Booked Revenue	$422,996
Difference	$17,669

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [x] Sewer [ ]

Schedule E-2
Page 3 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons		Billing Units	Proposed Monthly Billing Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential							
Wis-Bar							
5/8" Meter	2,678,464	(1)	1,614	$ 1.16	$ 11.25	13.18	$21,269
Buena Vista							
5/8" Meter	33,230,858	(2)	13,176	$ 1.16	$ 11.25	14.18	$186,839
Summertree/Paradise Pt.							
5/8" Meter	21,078,739		10,088	$ 1.16	$ 11.25	13.68	$137,980
	0		0				
Orangewood	0		0				
5/8" Meter	28,653,818		6,818	$ 1.16	$ 11.25	16.13	$109,993
1" Meter	94,250		24	$ 1.16	$ 28.13	32.69	$785
Total Residential	85,736,129		31,720				$456,866
General Service							
Orangewood							
5/8" Meter	799,462		204	$ 1.16	$ 11.25	15.80	$3,224
1" Meter	1,306,797		84	$ 1.16	$ 28.13	46.20	$3,881
2" Meter	101,900		12	$ 1.16	$ 90.00	99.87	$1,198
1.5" Meter	312,100		12	$ 1.16	$ 56.25	86.47	$1,038
4" Meter	0		0	$ 1.16	$ 281.25		$0
5/8" Meter Irrigation	0		0	$ 1.16	$ 11.25		$0
1.5" Meter Irrigation	0		0	$ 1.16	$ 56.25		$0
Total General Service	2,520,259		312				$9,341
Commercial							
Summertree/Paradise Pt.							
5/8" Meter	3,409,470		68	$ 1.16	$ 11.25	69.50	$4,726
1" Meter	308,270		24	$ 1.16	$ 28.13	43.05	$1,033
2" Meter	20,896,040		240	$ 1.16	$ 90.00	191.16	$45,878
Total Commercial	24,613,780		332				51,637
Total Water Revenues	112,870,168		32,364				$517,844

Notes

(1) Minimun 3,000 gallons
(2) Minimun 5,000 gallons

Effective rate prior to index filing
Rates effective dates 1/1/01 - 7/14/01

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Water [ ] Sewer [x]

Schedule E-2
Page 4 of 6

Preparer: Steven M. Lubertozzi

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	Class/Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues	
	Residential							
	Wis-Bar							
Monthly	5/8" Meter	0	1,614	0.00	10.98	10.98	$17,722	
Monthly	5/8" Meter (629)	0	324	0.00	10.98	10.98	$3,558	
Monthly	5/8" Meter Multi Res.	0	12	0.00	7.32	7.32	$88	
	Summertree/Paradise Pt.							
Monthly	5/8" Meter	18,903,000	10,088	7.72	10.25	24.72	$249,333	(1)
	Total Residential	18,903,000	12,038				$270,700	
	Commercial							
	Summertree/Paradise Pt.							
Monthly	5/8" Meter	0	8	8.08	10.25	10.25	$82	
Monthly	1" Meter	308,270	24	8.08	25.63	129.41	$3,106	
Monthly	2" Meter	635,910	12	8.08	82.02	510.20	$6,122	
	Total Commercial	944,180	44				9,310	
	Total Sewer Revenues	19,847,180	12,082				280,010	

Revenues per General Ledger	285,257
Adjustments	
Adjusted Revenues per General Ledger	285,257
Revenues per Above	280,010
Unreconcible Difference	5,247
Unreconcible Difference Percent	1.84%

0078

Note: A minor rate increase was effective July 2001 due to a 2001 price index filing.

Notes

(1) Adjusted for minimum gallonage. (Using Consolidated Factor for Capped Volume)

Monthly - Already billing monthly

Effective rates after index filing
Effective dates 7/15/01 - 12/31/01

Calculation of TYE 12/31/01 Sewer Revenues
With an adjustment for index.

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Water [ ] Sewer [x]

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues	
Residential							
Wis-Bar							
5/8" Meter	0	1,614	0.00	10.98	10.98	$17,722	
5/8" Meter (Water-62	0	324	0.00	10.98	10.98	$3,558	
5/8" Meter Multi	0	12	0.00	7.32	7.32	$88	
Summertree/Paradise Pt.							
5/8" Meter	18,903,000	10,088	7.80	10.36	24.98	$251,955	(1)
Total Residential	18,903,000	12,038				$273,322	
Commercial							
Summertree/Paradise Pt.							
5/8" Meter	0	8	8.17	10.36	10.36	$83	
1" Meter	308,270	24	8.17	25.90	130.84	$3,140	
2" Meter	635,910	12	8.17	82.90	515.85	$6,190	
Total Commercial	944,180	44				9,413	
Total Sewer Revenues	19,847,180	12,082				282,735	

Revenues per General Ledger	285,257
Adjustments	
Adjusted Revenues per General Ledger	285,257
Revenues per Above	282,735
Unreconcible Difference	2,522
Unreconcible Difference Percent	0.88%

Notes

(1) Adjusted for minimum gallonage. (Using Consolidated Factor for Capped Volume)

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]
Water [ ] Sewer [x]

Schedule E-2
Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

Class/ Meter Size	Gallons	Billing Units	Proposed Monthly Billing Rates per 1000 gal	Base Charge	Average Bill	Revenues	
Residential							
Wis-Bar							
5/8" Meter	0	1,614	0.00	22.00	22.00	$35,508	
5/8" Meter (Water-629)	0	324	0.00	22.00	22.00	$7,128	
5/8" Meter Multi	0	12	0.00	22.00	22.00	$264	
Summertree/Paradise Pt.							
5/8" Meter	18,903,000	10,088	4.76	22.00	30.91	$311,834	(1)
Total Residential	18,903,000	12,038				$354,734	
Commercial							
Summertree/Paradise Pt.							
5/8" Meter	0	8	4.76	22.00	22.00	$176	
1" Meter	308,270	24	4.76	55.00	116.09	$2,786	
2" Meter	635,910	12	4.76	176.00	428.02	$5,136	
Total Commercial	944,180	44				8,098	
Total Sewer Revenues	19,847,180	12,082				362,832	

Notes

(1) Adjusted for minimum gallonage. (Using Consolidated Factor for Capped Volume)

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Wis Bar (Water)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	26,668	(752)	25,916	(5,182)	20,734	436	20,298
O & M Expenses:	14,530	2,903	17,433	-	17,433		
Depreciation:	1,481	164	1,645	-	1,645		
CIAC Amortization:	0	-	0	-	0		
PAA Amoritization:	0	-	0	-	0		
Taxes Other Than Income:	-	-	-	(125)	(125)		
Provision for Income Taxes:	1,982	(2,497)	(514)	(1,031)	(1,545)		
Operating Expenses:	17,993	571	18,564	(1,156)	17,408		
Net Operating Income:	8,675	(1,322)	7,353	(4,026)	3,327		
Rate Base:	24,504		37,245		35,895		
Rate of Return:	35.40%		19.74%		9.27%		

Buena Vista

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	126,199	(5,959)	120,239	75,671	195,911	3,460	192,451
O & M Expenses:	98,709	23,017	121,726		121,726		
Depreciation:	9,431	1,302	10,733		10,733		
CIAC Amortization:	0	-	0		0		
PAA Amoritization:	0	-	0		0		
Taxes Other Than Income:	27,176	(159)	27,017	2,321	29,339		
Provision for Income Taxes:	15,718	(19,795)	(4,077)	18,553	14,477		
Operating Expenses:	151,034	4,366	155,399	20,875	176,274		
Net Operating Income:	(24,835)	(10,325)	(35,160)	54,797	19,637		
Rate Base:	139,531		356,394		211,943		
Rate of Return:	-17.80%		-9.87%		9.27%		

Summertree (Water)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	164,943	(4,730)	160,213	18,501	178,714	2,746	175,968
O & M Expenses:	59,111	18,269	77,380		77,380		
Depreciation:	36,903	1,034	37,936		37,936		
CIAC Amortization:	(13,187)	-	(13,187)		(13,187)		
PAA Amoritization:	1,727	(1,815)	(88)		(88)		
Taxes Other Than Income:	17,671	(126)	17,545	1,843	19,388		
Provision for Income Taxes:	12,475	(15,711)	(3,236)	14,726	11,490		
Operating Expenses:	114,701	1,650	116,351	16,568	132,919		
Net Operating Income:	50,243	(6,380)	43,863	1,933	45,795		
Rate Base:	444,071		503,168		494,273		
Rate of Return:	11.31%		8.72%		9.27%		

Orangewood

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	105,186	(3,275)	101,911	29,117	131,028	1,901	129,127
O & M Expenses:	53,685	12,649	66,334		66,334		
Depreciation:	16,335	716	17,051		17,051		
CIAC Amortization:	(1,388)	-	(1,388)		(1,388)		
PAA Amoritization:	1,345	(1,257)	88		88		
Taxes Other Than Income:	10,262	(87)	10,174	1,276	11,450		
Provision for Income Taxes:	8,638	(10,878)	(2,240)	10,196	7,956		
Operating Expenses:	88,877	1,142	90,019	11,472	101,491		
Net Operating Income:	16,309	(4,417)	11,892	17,646	29,537		
Rate Base:	269,263		373,843		318,465		
Rate of Return:	6.06%		3.18%		9.27%		

Wis Bar (Sewer)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Sewer Revenues
Operating Revenues:	21,153	85	21,238	26,363	47,601	251	47,351
O & M Expenses:	36,351	1,600	37,951		37,951		
Depreciation:	873	(425)	448		448		
CIAC Amortization:	(0)	-	(0)		(0)		
PAA Amoritization:	0	-	0		0		
Taxes Other Than Income:	-	-	-	575	575		
Provision for Income Taxes:	(4,138)	2,656	(1,482)	4,589	3,106		
Operating Expenses:	33,086	3,831	36,918	5,163	42,081		
Net Operating Income:	(11,933)	(3,746)	(15,679)	21,199	5,520		
Rate Base:	18,413		92,511		59,423		
Rate of Return:	-64.81%		-16.95%		9.29%		

Summertree (Sewer)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Sewer Revenues
Operating Revenues:	265,616	428	266,044	50,700	316,744	1,262	315,481
O & M Expenses:	200,010	8,059	208,069		208,069		
Depreciation:	29,579	(2,140)	27,439		27,439		
CIAC Amortization:	(13,238)	-	(13,238)		(13,238)		
PAA Amoritization:	701	(701)	(0)		(0)		
Taxes Other Than Income:	24,372	113	24,485	2,893	27,378		
Provision for Income Taxes:	(20,836)	13,372	(7,464)	23,105	15,642		
Operating Expenses:	220,588	18,703	239,290	25,999	265,289		
Net Operating Income:	45,028	(18,275)	26,753	24,701	51,454		
Rate Base:	398,378		508,302		553,586		
Rate of Return:	11.30%		5.26%		9.29%		

Pasco Water Total

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	422,996	(14,716)	408,280	118,108	526,388	8,544	517,844
O & M Expenses:	226,035	56,838	282,873	-	282,873		
Depreciation:	64,149	3,216	67,365	-	67,365		
CIAC Amortization:	(14,575)	-	(14,575)	-	(14,575)		
PAA Amoritization:	3,072	(3,072)	0	-	0		
Taxes Other Than Income:	55,109	(372)	54,737	5,315	60,052	60,302	
Provision for Income Taxes:	38,814	(48,881)	(10,067)	42,444	32,377		
Operating Expenses:	372,604	7,729	380,333	50,071	428,092		
Net Operating Income:	50,392	(22,445)	27,947	70,349	98,296		
Rate Base:	877,369		1,270,650		1,060,576		
Rate of Return:	5.74%		2.20%		9.27%		

INDIVIDUAL RATES FOR WIS BAR

Wis Bar (Water)

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
5/8" meter	2,678,464	1,614	0.78	11.28	12.58	20,298

Wis Bar (Sewer)

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
5/8" meter	0	1,614	-	24.28	24.28	39,192
5/8" meter (Water-629)	0	324	-	24.28	24.28	7,868
5/8" meter multi	0	12	-	24.28	24.28	291
	0	1,950				47,351

Docket No. 020071-WS
Exhibit (FS-1) 7
Schedule No. 1

UTILITIES, INC. OF FLORIDA
SUMMARY OF SYSTEMS BY COUNTY

COUNTY/System	TY Average Customers	
	Water	Wastewater
MARION COUNTY		
Golden Hills/Crownwood	456	70
ORANGE COUNTY		
Crescent Heights	272	---
Davis Shores	44	---
PASCO COUNTY		
Summertree	858	830
Orangewood	576	---
Wis-Bar	165	161
Buena Vista	1316	---
PINELLAS COUNTY		
Lake Tarpon	511	---
SEMINOLE COUNTY		
Weatherfield, including Trailwood & Oakland Hills	1178	1169
Oakland Shores	224	---
Little Wekiva	61	---
Park Ridge	98	---
Phillips	74	---
Crystal Lake	165	---
Ravenna Park/Lincoln Heights	335	233
Bear Lake	220	---
Jansen	248	---

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 7
COMPANY/ WITNESS. Utilities Inc. of FL
DATE: 08-20-03

DOCUMENT NUMBER-DATE
06716 JUN 28 02
FPSC-COMMISSION CLERK

DOCKET NO. 020071-WS

UTILITIES INC. OF FLORIDA
MARION COUNTY SYSTEMS

USED AND USEFUL ANALYSIS
DESCRIPTION OF SYSTEMS

WATER SYSTEM(S)

General Description

The Marion County system serves the contiguous communities of Golden Hills and Crownwood. The water supply and treatment system consists of the following:

Well No.1	330 gpm
Well No.2	440 gpm
Hydro-pneumatic tank	10,000 gallons
Hydro-pneumatic tank	10,000 gallons
Generator for WTP	45 KW

The treatment process is by simple chlorination. There is a fire flow requirement of 500 gpm. During the test year, the system served an average of 456 customers.

WASTEWATER SYSTEM(S)

General Description

The Marion County system serves only the Crownwood subdivisions. Wastewater is treated at a 40,000 gpd extended aeration plant located at Crownwood. Effluent is disposed of through percolation ponds. During the test year, the system served an average of 70 customers, including bulk service to BFF, a utility with 98 customers that became a customer of UIF in May, 2001.

DOCKET NO. 020071-WS

UTILITIES INC. OF FLORIDA
ORANGE COUNTY SYSTEMS

USED AND USEFUL ANALYSIS
DESCRIPTION OF SYSTEMS

WATER SYSTEM(S)

General Description

The Orange County system serves the Crescent Heights and Davis Shores subdivisions. Water is purchased from the Orlando Utilities Commission for the Crescent Heights system, from Orange County for the Davis Shores system, and distributed by UIF. The Crescent Heights system has a single hydrant, flows for which are provided by OUC. The Davis Shores system has no fire flow requirement. For the test year, the Crescent Heights system served an average of 272 customers and the Davis Shores system served an average of 44 customers.

DOCKET NO. 020071-WS

UTILITIES INC. OF FLORIDA
PASCO COUNTY SYSTEMS

USED AND USEFUL ANALYSIS
DESCRIPTION OF SYSTEMS

WATER SYSTEM(S)

General Description

There are four separate systems in Pasco County. They individually serve the Wis-Bar, Buena Vista Summertree and Orangewood subdivisions.

Wis-Bar

Water is purchased from Holiday Gardens. There are no distribution storage facilities. There is no fire flow requirement. The average number of customers on the system in the test year was 165.

Buena Vista

The water supply and treatment system consists of the following:

Well No. 1	75 gpm
Well No. 2	45 gpm
Well No. 3	300 gpm
Hydro-pneumatic tank	5,000 gallons
Hydro-pneumatic tank	5,000 gallons
Hydro-pneumatic tank	7,500 gallons

The treatment process is by simple chlorination. There is no distribution storage. There is a fire flow requirement of 500 gpm. The average number of customers on the system in the test year was 1,316.

Summertree

The water supply and treatment system consists of the following:

Well No. 1	120 gpm
Well No. 2	550 gpm
Well No. 13	300 gpm
Well No. 17	300 gpm
Hydro-pneumatic tank	5,000 gallons
Hydro-pneumatic tank	7,500 gallons
Hydro-pneumatic tank	7,500 gallons

The treatment process is by simple chlorination. There is no distribution storage. There is a fire flow requirement of 1,000 gpm for the mixed single/multi-family residential areas. An earlier agreement with Pasco County to provide emergency fire protection via an interconnection has been terminated. In lieu of this arrangement, a collapsed well has been rehabilitated and placed in service. The average number of customers on the system in the test year was 858.

Orangewood

The water supply and treatment system consists of the following:

Well No. 1	325 gpm
Well No. 2	225 gpm
Well No. 3	150 gpm
Well No. 4	150 gpm
Hydro-pneumatic tank	5,000 gallons
Hydro-pneumatic tank	5000 gallons
Hydro-pneumatic tank	3,100 gallons

The treatment process is by simple chlorination. There is no distribution storage. There is a fire flow requirement of 500 gpm for the residential areas. The average number of customers on the system in the test year was 576.

WASTEWATER SYSTEM(S)

General Description

Wis-Bar

Wastewater is pumped to Pasco County for treatment and disposal. The average number of customers on the system in the test year was 161.

Summertree

Wastewater is pumped to Pasco County for treatment and disposal. The average number of customers on the system in the test year was 830.

DOCKET NO. 020071-WS

UTILITIES INC. OF FLORIDA
PINELLAS COUNTY SYSTEM

USED AND USEFUL ANALYSIS
DESCRIPTION OF SYSTEMS

WATER SYSTEM

General Description

The Pinellas County system serves the community of Lake Tarpon. The water supply and treatment system consists of the following:

Well No. 1	500 gpm
Hydro-pneumatic tank	10,000 gallons

The treatment process is by simple chlorination. There is no distribution storage. There are no fire hydrants on the system. The system served an average of 511 customers during the test year.

DOCKET NO. 020071-WS

UTILITIES INC. OF FLORIDA
SEMINOLE COUNTY SYSTEM

USED AND USEFUL ANALYSIS
DESCRIPTION OF SYSTEMS

WATER SYSTEM(S)

General Description

There are 12 communities served in Seminole County by 9 separate systems.

Weathersfield

The Weathersfield system also serves Trailwood and Oakland hills. The water supply and treatment system consists of the following:

Well No. 1	550 gpm
Well No. 2	1,000 gpm
1,500 gpm cascade aeration/ ground storage	100,000 gallons
Hydro-pneumatic tank	10,000 gallons
High service pump	500 gpm
High service pump	700 gpm
Generator for wells & HSP's	125 KW

The water is treated by aeration and chlorination. The system has a manually operated interconnection with the City of Altamonte Springs. Due to a mixed residential/commercial customer base, there is a fire flow requirement of 1,250 gpm . The system served an average of 1,178 customers during the test year.

Oakland Shores

The water supply and treatment system serving Oakland Shores consists of:

Well No. 1	395 gpm
Hydro-pneumatic tank	7,000 gallons
500 gpm forced draft aeration/ ground storage	16,800 gallons
2 - 250 gpm high service pumps	500 gpm

The water is treated by aeration and chlorination. The system has an automatically operated interconnection with the City of Altamonte Springs. The fire flow requirement is 600 gpm . The system served an average of 224 customers during the test year.

Little Wekiva

The water supply and treatment system serving Little Wekiva consists of the following:

Well No. 1	65 gpm
Hydro-pneumatic tank	1,500 gallons

The water is treated by simple chlorination. There are no interconnections. There is no fire flow requirement. The system served an average of 61 customers during the test year.

Park Ridge

The water supply and treatment system serving Park Ridge consists of:

Well No. 1	300 gpm
Ground storage tank	10,000 gallons
Hydro-pneumatic tank	3,000 gallons
2 - 250 gpm high service pumps	500 gpm

The water is treated by a corrosion inhibitor and chlorination. There are no interconnections. There is no fire flow requirement. The system served an average of 98 customers during the test year.

Phillips

The Phillips water supply and treatment system consists of the following:

Well No. 1	110 gpm
Hydro-pneumatic tank	3,000 gallons

The water is treated by iron sequestration and chlorination. There are no interconnections, however, permitting for an interconnection is in process. There is no fire flow requirement. The system served an average of 74 customers during the test year.

Crystal Lake

The Crystal Lakes water supply and treatment system consists of the following:

Well No. 1	240 gpm
Hydro-pneumatic tank	4,500 gallons

The water is treated by iron sequestration and chlorination. The system has an automatically activated interconnection with the City of Sanford. There is no fire flow requirement. The system served an average of 165 customers during the test year.

Ravenna Park/Lincoln Heights

The Ravenna Park/Lincoln Heights water supply and treatment system consists of the following:

Well No. 1	200 gpm
Well No. 2	240 gpm
440 gpm cascade aeration/ ground storage	20,000 gallons
Hydro-pneumatic tank	10,000 gallons
Hydro-pneumatic tank	3,000 gallons
2 - 250 gpm high service pumps	500 gpm
Generator for WTP	70 KW

The water is treated by aeration and chlorination. There are no interconnections. There is no fire flow requirement. The system served an average of 335 customers during the test year.

Bear Lake

The water supply and treatment system serving Bear Lake consists of:

Well No. 1	220 gpm
200 gpm cascade aeration/ ground storage	13,800 gallons
Hydro-pneumatic tank	3 ,000 gallons
2 - 200 gpm high service pumps	400 gpm
Generator for WTP	60 KW

The water is treated aeration and chlorination. The system has a manually activated interconnection with the Seminole County. There is no fire flow requirement. The system served an average of 220 customers during the test year.

Jansen

The Jansen water supply and treatment system consists of the following:

Well No. 1	240 gpm
Well No. 2	190 gpm
Hydro-pneumatic tank	3,000 gallons
Hydro-pneumatic tank	3,000 gallons
Generator for WTP	55 KW

The water is treated by iron sequestration and chlorination. There are no interconnections. There is no fire flow requirement. The system served an average of 248 customers during the test year.

WASTEWATER SYSTEM(S)

Weathersfield

Wastewater is pumped to the City of Altamonte Springs for treatment and disposal. The system served an average of 1169 customers during the test year.

Ravenna Park/Lincoln Heights

Treatment and disposal to this service area was provided by a 120,000 gpd extended aeration plant and percolation/polishing ponds with surface water discharge to an adjacent canal, until July, 2001. At that time the system was taken off line because the property on which it was located was taken by condemnation by the Florida Department of Transportation. Sewage is now transmitted for treatment to the City of Sanford through a newly constructed master lift station.. The system served an average of 233 customers during the test year.

UTILITIES, INC. of FLORIDA
Summary - Used & Useful Percentages
Test Year, 2001

Docket No. 020071-WS
Exhibit (FS-3)_____

County:	MARION	ORANGE		PASCO				PINELLAS
System:	Golden Hills	Crescent	Davis				Buena	Lake
WATER SYSTEMS	Crownwood	Heights	Shores	Summertree	Orangewood	Wis-Bar	Vista	Tarpon
INTANGIBLE PLANT (All)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
SOURCE OF SUPPLY AND PUMPING	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
WATER TREATMENT PLANT	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
TRANSMISSION & DISTRIBUTION PLANT	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
303.4 Land & Land Rights	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
304.4 Structures & Improvements	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
330.4 Dist. Reservoirs & Standpipes	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
331.4 Trans. & Dist. Mains	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
333.4 Services	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
334.4 Meters & Meter Installations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
335.4 Hydrants	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
339.4 Other Plant & Misc. Equipment	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
GENERAL PLANT (All)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

WASTEWATER SYSTEMS	Crownwood	Summertree
INTANGIBLE PLANT (All)	100.00%	100.00%
COLLECTION PLANT (All except 363.2)	100.00%	100.00%
363.2 Services	100.00%	100.00%
SYSTEM PUMPING PLANT (All)	100.00%	100.00%
TREATMENT & DISPOSAL PLANT (All)	68.72%	100.00%
GENERAL PLANT (All)	100.00%	100.00%

County:	SEMINOLE								
System:		Oakland	Little			Crystal	Ravenna	Bear	
WATER SYSTEMS	Weathersfield	Shores	Wekiva	Park Ridge	Phillips	Lake	Park	Lake	Jansen
INTANGIBLE PLANT (All)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
SOURCE OF SUPPLY AND PUMPING	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
WATER TREATMENT PLANT	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
TRANSMISSION & DISTRIBUTION PLANT	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
303.4 Land & Land Rights	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
304.4 Structures & Improvements	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
330.4 Dist. Reservoirs & Standpipes	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
331.4 Trans. & Dist. Mains	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
333.4 Services	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
334.4 Meters & Meter Installations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
335.4 Hydrants	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
339.4 Other Plant & Misc. Equipment	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
GENERAL PLANT (All)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

WASTEWATER SYSTEMS	Weathersfield	Lincoln Heights
INTANGIBLE PLANT (All)	100.00%	100.00%
COLLECTION PLANT (All except 363.2)	100.00%	100.00%
363.2 Services	100.00%	100.00%
SYSTEM PUMPING PLANT (All)	100.00%	100.00%
TREATMENT & DISPOSAL PLANT (All)	100.00%	100.00%
GENERAL PLANT (All)	100.00%	100.00%

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (PMA-1) ____.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 8
COMPANY/ WITNESS: Utilities Inc. of FL
DATE: 08-20-03

APPENDIX A

PROFESSIONAL QUALIFICATIONS

OF

PAULINE M. AHERN, CRRA
VICE PRESIDENT

AUS CONSULTANTS – UTILITY SERVICES

PROFESSIONAL QUALIFICATIONS
OF
PAULINE M. AHERN, CRRA
VICE PRESIDENT
AUS CONSULTANTS – UTILITY SERVICES

PROFESSIONAL EXPERIENCE

1996-Present

As a Vice President, I continue to prepare fair rate of return and cost of capital exhibits, as well as submitting testimony on same before state public utility commissions. I continue to provide assistance and support throughout the entire ratemaking litigation process.

As the Publisher of C.A. Turner Utility Reports, I am responsible for the production, publishing, and distribution of the reports. C.A. Turner Utility Reports provides financial data and related ratios for about 200 public utilities, i.e., electric, combination gas and electric, natural gas distribution, natural gas transmission, telephone, and water utilities, on a monthly, quarterly and annual basis. C.A. Turner Utility Reports has about 1,000 subscribers including utilities, many state regulatory commissions, federal agencies, individuals, brokerage firms, attorneys, as well as public and academic libraries. The publication has continuously provided financial statistics on the utility industry since 1930.

As the Publisher of C.A. Turner Utility Reports, I supervise the production, publishing, and distribution of the AGA Rate Service publications under license from the American Gas Association. I am also responsible for maintaining and calculating the performance of the AGA Index, a market capitalization weighted index of the common stocks of the approximately 90 corporate members of the AGA. In addition, I supervise the production of a quarterly survey of investor-owned water company rate case activity on behalf of the National Association of Water Companies.

1994-1996

As an Assistant Vice President, I prepared fair rate of return and cost of capital exhibits which are filed along with expert testimony before various state and federal public utility regulatory bodies. These supporting exhibits include the determination of an appropriate ratemaking capital structure and the development of embedded cost rates of senior capital. The exhibits also support the determination of a recommended return on common equity through the use of various market models, such as, but not limited to, Discounted Cash Flow analysis, Capital Asset Pricing Model and Risk Premium Methodology, as well as an assessment of the risk characteristics of the client utility. I also assisted in the preparation of responses to any interrogatories received regarding such testimonies filed on behalf of client utilities. Following the filing of fair rate of return testimonies, I assisted in the evaluation of opposition testimony in order to prepare interrogatory questions, areas of cross-examination, and rebuttal testimony. I also evaluated and assisted in the preparation of briefs and exceptions following the hearing process. I have submitted testimony before state public utility commissions regarding appropriate capital structure ratios and fixed capital cost rates.

1990-1994

As a Senior Financial Analyst, I prepared and supervised two analysts in the preparation of fair rate of return and cost of capital exhibits which are filed along with expert testimony before various state and federal public utility regulatory bodies. The team also assisted in the preparation of interrogatory responses.

I evaluated the final orders and decisions of various commissions to determine whether further actions are warranted and to gain insight which may assist in the preparation of future rate of return studies.

I assisted in the preparation of an article authored by Frank J. Hanley and A. Gerald Harris entitled "Does Diversification Increase the Cost of Equity Capital?" published in the July 15, 1991 issue of Public Utilities Fortnightly.

I co-authored an article with Frank J. Hanley entitled "Comparable Earnings: New Life for an Old Precept" which was published in the American Gas Association's Financial Quarterly Review, Summer 1994.

I was awarded the professional designation "Certified Rate of Return Analyst" (CRRA) by the National Society of Rate of Return Analysts (now the Society of Utility and Regulatory Financial Analysts (SURFA)). This designation is based upon education, experience and the successful completion of a comprehensive examination.

As Administrator of Financial Analysis for C. A. Turner Utility Reports, which reports financial data for over 200 utility companies and has approximately 1,000 subscribers, I oversee the preparation of this monthly publication, as well as the annual publication, Financial Statistics - Public Utilities.

1988-1990

As a Financial Analyst, I assisted in the preparation of fair rate of return studies including capital structure determination, development of senior capital cost rates, as well as the determination of an appropriate rate of return on equity. I also assisted in the preparation of interrogatory responses, interrogatory questions of the opposition, areas of cross-examination and rebuttal testimony. I also assisted in the preparation of the annual publication C.A. Turner Utility Reports - Financial Statistics - Public Utilities.

1973-1975

As a research assistant in the Research Department of the Regional Economics Division of the Federal Reserve Bank of Boston, I was involved in the development and maintenance of econometric models to simulate regional economic conditions in New England in order to study the effects of, among other things, the energy crisis of the early 1970's and property tax revaluations on the economy of New England. I was also involved in the statistical analysis and preparation of articles for the New England Economic Review. Also, I acted as assistant editor for New England Business Indicators.

1972

As a research assistant in the Office of the Assistant Secretary for International Affairs, U.S. Treasury Department, Washington, D.C., I developed and maintained econometric models which simulated the economy of the United States in order to study the results of various alternate foreign trade policies so that national trade policy could be formulated and recommended.

I am also a member of the Society of Utility and Regulatory Financial Analysts (formerly the National Society of Rate of Return Analysts).

Clients Served

I have offered expert testimony before the following commissions:

Arkansas
California
Delaware
Hawaii
Illinois
Indiana
Maine
Maryland
Michigan
Missouri
New Jersey
Pennsylvania
South Carolina
Virginia

Washington

I have sponsored testimony on the rate of return and capital structure effects of merger and acquisition issues for:

California-American Water Company
New Jersey-American Water Company

I have sponsored testimony on fair rate of return and related issues for:

Audubon Water Company
Carolina Water Service, Inc.
Consumers Illinois Water Company
Consumers Maine Water Company
Consumers New Jersey Water Company
Elizabethtown Water Company
Emporium Water Company
Greenridge Utilities, Inc.
GTE Hawaiian Telephone Inc.
Long Neck Water Company
Middlesex Water Company
Missouri-American Water Company
Pinelands Water Company
Pittsburgh Thermal
Sussex Shores Water Company
Thames Water Americas
Tidewater Utilities, Inc.
United Utility Companies
United Water Delaware, Inc.
United Water Indiana, Inc.
United Water Virginia, Inc.
United Water West Lafayette, Inc.
Wellsboro Electric Company
Western Utilities, Inc.

I have sponsored testimony on capital structure and senior capital cost rates for the following clients:

Alpena Power Company
Arkansas-Western Gas Company
Associated Natural Gas Company
PG Energy Inc.
United Water Delaware, Inc.
Washington Natural Gas Company

I have assisted in the preparation of rate of return studies on behalf of the following clients:

Algonquin Gas Transmission Company
Arkansas-Louisiana Gas Company
Arkansas Western Gas Company
Artesian Water Company
Associated Natural Gas Company
Atlantic City Electric Company
Bridgeport-Hydraulic Company
Cambridge Electric Light Company
Carolina Power & Light Company
Citizens Gas and Coke Utility
Columbia Gas/Gulf Transmission Cos.
Commonwealth Electric Company
Commonwealth Telephone Company
Conestoga Telephone & Telegraph Co.
Connecticut Natural Gas Corporation
Consolidated Gas Transmission Company
Consumers Power Company
CWS Systems, Inc.
Delmarva Power & Light Company
East Honolulu Community Services, Inc.
Equitable Gas Company
Florida Power & Light Company
Equitrans, Inc.
Gary Hobart Water Company
Gasco, Inc.
GTE Alaska, Inc.
GTE Arkansas, Inc.
GTE California, Inc.
GTE Florida, Inc.
GTE Hawaiian Telephone
GTE North, Inc.
GTE Northwest, Inc.
GTE Southwest, Inc.
Great Lakes Gas Transmission L.P.
Hawaiian Electric Company
Hawaiian Electric Light Company
IES Utilities Inc.
Illinois Power Company
Interstate Power Company
Iowa Electric Light and Power Company
Iowa Southern Utilities Company
North Carolina Natural Gas Corp.
Kentucky-West Virginia Gas Company
Lockhart Power Company
Middlesex Water Company
Milwaukee Metropolitan Sewer District
Mountaineer Gas Company
National Fuel Gas Distribution Corp.
National Fuel Gas Supply Corp.
Newco Waste Systems of NJ, Inc.
New Jersey-American Water Company
New Jersey Natural Gas Company

Rate of Return Study Clients, Continued

New York-American Water Company
Northumbrian Water Company
Oklahoma Natural Gas Company
Orange and Rockland Utilities
Paiute Pipeline Company
PECO Energy Company
Penn-York Energy Corporation
Pennsylvania-American Water Co.
PG Energy Inc.
Philadelphia Electric Company
South Carolina Pipeline Company
Southwest Gas Corporation
Stamford Water Company
Tesoro Alaska Petroleum Company
United Telephone of New Jersey
United Utility Companies
United Water Arkansas, Inc.
United Water Delaware, Inc.
United Water Idaho, Inc.
United Water Indiana, Inc.
United Water New Jersey, Inc.
United Water New York, Inc.
United Water Pennsylvania, Inc.
United Water Virginia, Inc.
United Water West Lafayette, Inc.
Vista-United Telecommunications Corp.
Washington Natural Gas Company
Washington Water Power Corporation
Waste Management of New Jersey – Transfer Station A
Wellsboro Electric Company
Western Reserve Telephone Company
Western Utilities, Inc.

EDUCATION:

1973 – Clark University – B.A. – Honors in Economics
1991 – Rutgers University – M.B.A. – High Honors

PROFESSIONAL AFFILIATIONS:

Society of Utility and Regulatory Financial Analysts
Energy Association of Pennsylvania
National Association of Water Companies

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (PMA-2) ____.

Utilities, Inc. of Florida
Derivation of Investment Risk Adjustment Based upon
Ibbotson Associates' Size Premia for the Decile Portfolios of the NYSE/AMEX/NASDAQ

Line No.		1 Total Operating Revenues for the Year 2001 (1) (millions)	(times larger)	1 Market Capitalization on December 31, 2001 (1) (millions)	(times larger)	2 Applicable Decile of the NYSE/AMEX/ NASDAQ	3 Based upon S&P 500 Benchmarks (2)		4 Based upon NYSE Benchmarks (3)		5 Spread from Applicable Size Premium (4)	6
1.	Utilities, Inc. of Florida	$ 2.039		$ 8.734		10 (5)	5.33%	(6)	5.73%	(7)		
2.	Nine Natural Gas Utilities in the Leverage Formula's Natural Gas Index	$ 1,219.428	598.1 x	$ 957.949	109.7 x	5 (8)	1.04%	(9)	1.49%	(10)	4.29%	4.24%

Decile	*Number of* Companies	Recent Total *Market* Capitalization (millions)	Recent Average Market Capitalization (millions)
1 - Largest	183	$7,931,281.293	$43,340.335
2	208	1,347,488.388	6,478.310
3	228	668,485.903	2,931.956
4	230	392,628.829	1,707.082
5	277	295,821.191	1,067.947
6	341	236,034.069	692.182
7	386	168,579.453	436.734
8	538	146,043.985	271.457
9	766	107,370.955	140.171
10 - Smallest	2056	72,757.805	35.388

See page 2 for notes.

Utilities, Inc. of Florida
Derivation of Investment Risk Adjustment Based upon
Ibbotson Associates' Size Premia for the Decile Portfolios of the NYSE

Notes:

(1) From page 3 of this Schedule.

(2) From page 13 of this Schedule.

(3) From page 15 of this Schedule.

(4) Line No. 1 – Line No. 2 and Line No. 1 – Line No. 3 of Columns 3 and 4, respectively. For example, the 4.29% in Column 5, Line No. 2 is derived as follows 4.29% = 5.33% - 1.04%.

(5) With an estimated market capitalization of $8.734 million, Utilities, Inc. of Florida falls in the 10th decile of the NYSE/AMEXNASDAQ which has an average market capitalization of $35.388 million as shown in the table on the bottom half of page 1 of this Schedule.

(6) Size premium applicable to the 10th decile of the NYSE/AMEXNASDAQ based upon S&P 500 benchmarks from page 13 of this Schedule.

(7) Size premium applicable to the 10th decile of the NYSE/AMEXNASDAQ based upon NYSE benchmarks from page 15 of this Schedule.

(8) With an estimated market capitalization of $958.298 million, nine natural gas utilities in the Generic Natural Gas Index falls between in the 5th decile of the NYSE/AMEXNASDAQ which has an average market capitalization of $1,067.947 million shown in the table on the bottom half of page 1 of this Schedule.

(9) Size premium applicable to the 5th decile of the NYSE/AMEXNASDAQ based upon S&P 500 benchmarks from page 13 of this Schedule.

(10) Size premium applicable to the 5th decile of the NYSE/AMEXNASDAQ based upon NYSE benchmarks from page 15 of this Schedule.

Source of Information: Ibbotson Associates, Stocks, Bonds, Bills and Inflation – Valuation Edition – 2002 Yearbook, Chicago, IL, 2002

Utilities, Inc. of Florida
Market Capitalization of Utilities, Inc. of Florida and
the Nine Natural Gas Utilities in the Leverage Formula's Natural Gas Index

	1	2	3	4	5	6	7
	Common Stock Shares Outstanding at December 31, 2002 (millions)	Book Value per Share at December 31, 2002 (1)	Total Common Equity at December 31, 2002 (millions)	Closing Stock Market Price on December 31, 2001	Market-to-Book Ratio at December 31, 2001 (2)	Market Capitalization on December 31, 2001 (3) (millions)	Total Revenues for the Year 2001 (millions)
Utilities, Inc. of Florida	NA	NA	$ 4.807 (4)	NA	181.7 % (5)	$ 8.734 (6)	$ 2.039
Nine Natural Gas Utilities in the Leverage Formula's Natural Gas Index							
AGL Resources Inc.	55.100	$ 12.185	$ 671.400	$ 23.020	188.9 %	$ 1,268.402	$ 1,049.300
Atmos Energy Corporation	40.792	14.313	583.864	21.250	148.5	866.830	1,442.275
Cascade Natural Gas Corporation	11.045	11.012	121.633	22.050	200.2	243.542	335.814
Laclede Group, Inc.	18.878	15.260	288.085	23.900	156.6	451.184	1,002.109
NICOR Inc.	44.398	16.388	727.600	41.640	254.1	1,848.733	2,544.100
Northwest Natural Gas Co.	25.228	18.557	468.161	25.500	137.4	643.314	650.252
Piedmont Natural Gas Co., Inc.	32.463	17.262	560.379	35.800	207.4	1,162.175	1,107.856
Southwest Gas Corp.	32.493	24.790	805.517	22.350	90.2	726.219	1,396.688
WGL Holdings	48.543	11.544	560.379	29.070	251.8	1,411.145	1,446.456
Average	34.327	$ 15.701	$ 531.891	$ 27.176	181.7 %	$ 957.949	$ 1,219.428

NA = Not Available

Notes:
(1) Column 3 / Column 1.
(2) Column 4 / Column 2.
(3) Column 5 • Column 3.
(4) Company-provided.
(5) The market-to-book ratio of Utilities, Inc. of Florida at December 31, 2001 is assumed to be equal to the average market-to-book ratio at December 31, 2001 of the nine natural gas utilities in the Generic Natural Gas Index.
(6) Utilities, Inc. of Florida's common stock, if traded, would trade at a market-to-book ratio equal to the average market-to-book ratio at December 31, 2001of the nine natural gas utilities in the Generic Natural Gas Index, 181.7%, and Utilities, Inc. of Florida's market capitalization atDecember 31, 2001 would therefore have been $8.734 million. ($8.734 = $4.807 • 181.7%).

Source of Information: Standard & Poor's Compustat Services, Inc., *PC Plus Research Insight Data Base*
Annual Forms 10-K
Utilities, Inc. of Florida 2001 Annual Report to the Florida Publis Service Commission

Stocks, Bonds, Bills, and Inflation

SBBI

Valuation Edition
2002 Yearbook

Ibbotson Associates

Chapter 7

Firm Size and Return

The Firm Size Phenomenon

One of the most remarkable discoveries of modern finance is that of a relationship between firm size and return. The relationship cuts across the entire size spectrum but is most evident among smaller companies, which have higher returns on average than larger ones. Many studies have looked at the effect of firm size on return.[1] In this chapter, the returns across the entire range of firm size are examined.

Construction of the Decile Portfolios

The portfolios used in this chapter are those created by the Center for Research in Security Prices (CRSP) at the University of Chicago's Graduate School of Business. CRSP has refined the methodology of creating size-based portfolios and has applied this methodology to the entire universe of NYSE/AMEX/NASDAQ-listed securities going back to 1926.

The New York Stock Exchange universe excludes closed-end mutual funds, preferred stocks, real estate investment trusts, foreign stocks, American Depository Receipts, unit investment trusts, and Americus Trusts. All companies on the NYSE are ranked by the combined market capitalization of their eligible equity securities. The companies are then split into 10 equally populated groups, or deciles. Eligible companies traded on the American Stock Exchange (AMEX) and the Nasdaq National Market (NASDAQ) are then assigned to the appropriate deciles according to their capitalization in relation to the NYSE breakpoints. The portfolios are rebalanced, using closing prices for the last trading day of March, June, September, and December. Securities added during the quarter are assigned to the appropriate portfolio when two consecutive month-end prices are available. If the final NYSE price of a security that becomes delisted is a month-end price, then that month's return is included in the quarterly return of the security's portfolio. When a month-end NYSE price is missing, the month-end value of the security is derived from merger terms, quotations on regional exchanges, and other sources. If a month-end value still is not determined, the last available daily price is used.

Base security returns are monthly holding period returns. All distributions are added to the month-end prices, and appropriate price adjustments are made to account for stock splits and dividends. The return on a portfolio for one month is calculated as the weighted average of the returns for its individual stocks. Annual portfolio returns are calculated by compounding the monthly portfolio returns.

Size of the Deciles

Table 7-1 reveals that the top three deciles of the NYSE/AMEX/NASDAQ account for most of the total market value of its stocks. Approximately two-thirds of the market value is represented by the first decile, which currently consists of 183 stocks, while the smallest decile accounts for less than one percent of the market value. The data in the second column of Table 7-1 are averages across all

[1] Rolf W. Banz was the first to document this phenomenon. See Banz, Rolf W. "The Relationship Between Returns and Market Value of Common Stocks," *Journal of Financial Economics*, Vol. 9, 1981, pp. 3–18.

76 years. Of course, the proportion of market value represented by the various deciles varies from year to year.

Columns three and four give recent figures on the number of companies and their market capitalization, presenting a snapshot of the structure of the deciles near the end of 2001.

Table 7-1

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ Size and Composition 1926-2001

Decile	Historical Average Percentage of Total Capitalization	Recent Number of Companies	Recent Decile Market Capitalization (in thousands)	Recent Percentage of Total Capitalization
1-Largest	63.23%	183	$7,931,281,293	69.78%
2	14.04%	208	1,347,488,388	11.85%
3	7.61%	228	668,486,903	5.88%
4	4.76%	230	392,628,829	3.45%
5	3.25%	277	295,821,191	2.60%
6	2.37%	341	236,034,089	2.08%
7	1.72%	386	168,579,453	1.48%
8	1.27%	538	146,043,985	1.28%
9	0.96%	766	107,370,955	0.94%
10-Smallest	0.79%	2,056	72,757,805	0.64%
Mid-Cap 3–5	15.62%	735	1,356,935,923	11.94%
Low-Cap 6–8	5.35%	1,265	550,657,507	4.84%
Micro-Cap 9–10	1.76%	2,822	180,128,760	1.58%

Source: Center for Research in Security Prices, University of Chicago.

Historical average percentage of total capitalization shows the average, over the last 76 years, of the decile market values as a percentage of the total NYSE/AMEX/NASDAQ calculated each month. Number of companies in deciles, recent market capitalization of deciles, and recent percentage of total capitalization are as of September 30, 2001.

Table 7-2 gives the current breakpoints that define the composition of the NYSE/AMEX/NASDAQ size deciles. The largest company and its market capitalization are presented for each decile. Table 7-3 shows the historical breakpoints for each of the three size groupings presented throughout this chapter. Mid-cap stocks are defined here as the aggregate of deciles 3–5. Based on the most recent data (Table 7-2), companies within this mid-cap range have market capitalizations at or below $5,252,063,000 but greater than $1,114,792,000. Low-cap stocks include deciles 6–8 and currently include all companies in the NYSE/AMEX/NASDAQ with market capitalizations at or below $1,114,792,000 but greater than $269,275,000. Micro-cap stocks include deciles 9–10 and include companies with market capitalizations at or below $269,275,000. The market capitalization of the smallest company included in the micro-capitalization group is currently $443 thousand.

Table 7-2

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ, Largest Company and Its Market Capitalization by Decile
September 30, 2001

Decile	Market Capitalization of Largest Company (In thousands)	Company Name
1-Largest	$484,237,211	General Electric Co.
2	12,379,336	TXU Corp.
3	5,252,083	Equifax Inc.
4	2,599,543	Bergen Brunswig Corp.
5	1,656,910	Pentair Inc.
6	1,114,792	La-Z-Boy Inc.
7	717,946	Cabot Oil & Gas Corp.
8	462,105	Star Gas Partners LP
9	269,275	Ackerley Group Inc.
10-Smallest	104,356	Huttig Building Products Inc.

Source: Center for Research in Security Prices, University of Chicago.

Presentation of the Decile Data

Summary statistics of annual returns of the 10 deciles over 1926–2001 are presented in Table 7-4. Note from this exhibit that both the average return and the total risk, or standard deviation of annual returns, tend to increase as one moves from the largest decile to the smallest. Furthermore, the serial correlations of returns are near zero for all but the smallest two deciles. Serial correlations and their significance will be discussed in detail later in this chapter.

Graph 7-1 depicts the growth of one dollar invested in each of three NYSE/AMEX/NASDAQ groups broken down into mid-cap, low-cap, and micro-cap stocks. The index value of the entire NYSE/AMEX/NASDAQ is also included. All returns presented are value-weighted based on the market capitalizations of the deciles contained in each subgroup. The sheer magnitude of the size effect in some years is noteworthy. While the largest stocks actually declined in 1977, the smallest stocks rose more than 20 percent. A more extreme case occurred in the depression-recovery year of 1933, when the difference between the first and tenth decile returns was far more substantial. This divergence in the performance of small and large company stocks is a common occurrence.

Table 7-3

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ
Largest and Smallest Company by Size Group

from 1926 to1965

	Capitalization of Largest Company (in thousands)			Capitalization of Smallest Company (in thousands)		
Date (Sept 30)	Mid-Cap 3-5	Low-Cap 6-8	Micro-Cap 9-10	Mid-Cap 3-5	Low-Cap 6-8	Micro-Cap 9-10
1926	$61,490	$14,040	$4,305	$14,100	$4,325	$43
1927	$65,281	$14,748	$4,450	$15,311	$4,496	$72
1928	$81,998	$18,975	$5,074	$19,050	$5,119	$135
1929	$107,085	$24,328	$5,875	$24,480	$5,915	$126
1930	$87,808	$13,050	$3,219	$13,068	$3,264	$30
1931	$42,607	$8,142	$1,905	$8,222	$1,927	$15
1932	$12,431	$2,170	$473	$2,196	$477	$19
1933	$40,296	$7,210	$1,830	$7,280	$1,875	$100
1934	$38,129	$6,669	$1,669	$6,734	$1,673	$68
1935	$37,631	$6,519	$1,350	$6,549	$1,383	$38
1936	$46,920	$11,505	$2,660	$11,526	$2,668	$98
1937	$51,750	$13,601	$3,500	$13,635	$3,539	$68
1938	$36,102	$8,325	$2,125	$8,372	$2,145	$80
1939	$35,784	$7,367	$1,897	$7,389	$1,800	$76
1940	$31,050	$7,990	$1,861	$8,007	$1,872	$51
1941	$31,744	$8,316	$2,086	$8,336	$2,087	$72
1942	$26,135	$6,870	$1,779	$6,875	$1,788	$82
1943	$43,216	$11,475	$3,847	$11,480	$3,903	$395
1944	$48,621	$13,066	$4,800	$13,068	$4,812	$309
1945	$55,268	$17,325	$6,413	$17,575	$6,428	$225
1946	$79,158	$24,192	$10,013	$24,199	$10,051	$829
1947	$57,830	$17,735	$6,373	$17,872	$6,380	$747
1948	$67,238	$19,575	$7,313	$19,651	$7,329	$784
1949	$55,506	$14,549	$5,037	$14,577	$5,108	$379
1950	$66,881	$18,675	$6,176	$18,750	$6,201	$303
1951	$82,517	$22,750	$7,567	$22,860	$7,598	$668
1952	$97,936	$25,452	$8,428	$25,532	$8,480	$480
1953	$98,596	$25,374	$8,158	$25,395	$8,168	$459
1954	$125,834	$29,645	$8,484	$29,707	$8,488	$483
1955	$170,829	$41,445	$12,353	$41,681	$12,366	$553
1956	$183,434	$46,805	$13,481	$46,886	$13,524	$1,122
1957	$192,861	$47,658	$13,844	$48,509	$13,848	$925
1958	$195,083	$46,774	$13,789	$46,871	$13,816	$550
1959	$253,644	$64,221	$19,500	$64,372	$19,548	$1,804
1960	$246,202	$61,485	$19,344	$61,529	$19,385	$831
1961	$296,261	$79,058	$23,562	$79,422	$23,613	$2,455
1962	$250,433	$58,866	$18,952	$59,143	$18,968	$1,018
1963	$308,438	$71,846	$23,819	$71,971	$23,822	$296
1964	$344,033	$79,343	$25,594	$79,506	$25,595	$223
1965	$363,759	$84,479	$28,365	$84,600	$28,375	$250

Source: Center for Research in Security Prices, University of Chicago.

Table 7-3 (continued)

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ
Largest and Smallest Company by Size Group

from 1966 to 2001

	Capitalization of Largest Company (in thousands)			Capitalization of Smallest Company (in thousands)		
Date (Sept 30)	Mid-Cap 3-5	Low-Cap 6-8	Micro-Cap 9-10	Mid-Cap 3-5	Low-Cap 6-8	Micro-Cap 9-10
1966	$399,455	$99,578	$34,884	$99,935	$34,968	$381
1967	$459,170	$117,985	$42,267	$118,329	$42,313	$381
1968	$528,326	$149,261	$60,351	$150,128	$60,397	$592
1969	$517,452	$144,770	$54,273	$145,684	$54,280	$2,119
1970	$380,246	$94,025	$29,910	$94,047	$29,916	$822
1971	$542,517	$145,340	$45,571	$145,673	$45,589	$865
1972	$545,211	$139,647	$46,728	$139,710	$46,757	$1,031
1973	$424,584	$94,809	$29,601	$95,378	$29,606	$561
1974	$344,013	$75,272	$22,475	$75,853	$22,481	$444
1975	$465,763	$96,954	$28,140	$97,266	$28,144	$540
1976	$551,071	$116,184	$31,987	$116,212	$32,002	$564
1977	$573,084	$135,804	$39,192	$137,323	$39,264	$513
1978	$572,967	$159,778	$46,621	$160,524	$46,629	$830
1979	$661,336	$174,480	$49,068	$174,517	$49,172	$948
1980	$764,562	$194,012	$48,671	$194,241	$48,953	$549
1981	$954,866	$259,028	$71,276	$261,059	$71,289	$1,446
1982	$762,028	$205,590	$54,675	$206,536	$54,883	$1,060
1983	$1,200,680	$352,698	$103,443	$352,944	$103,530	$2,025
1984	$1,068,972	$314,650	$90,419	$315,214	$90,659	$2,093
1985	$1,432,342	$387,413	$93,810	$388,249	$94,000	$780
1986	$1,857,621	$444,827	$109,956	$445,648	$109,975	$706
1987	$2,059,143	$467,430	$112,035	$468,948	$112,125	$1,277
1988	$1,957,926	$420,257	$94,268	$421,340	$94,302	$696
1989	$2,147,608	$480,975	$100,285	$483,623	$100,384	$96
1990	$2,164,185	$472,003	$93,627	$474,065	$93,750	$132
1991	$2,129,863	$457,958	$87,588	$458,853	$87,733	$278
1992	$2,428,671	$500,346	$103,352	$501,050	$103,500	$510
1993	$2,711,068	$608,520	$137,945	$608,825	$137,987	$802
1994	$2,497,073	$601,552	$149,435	$602,552	$149,532	$598
1995	$2,793,761	$653,178	$158,011	$654,019	$158,063	$89
1996	$3,150,685	$763,377	$195,188	$763,812	$195,326	$1,043
1997	$3,511,132	$818,299	$230,472	$821,028	$230,554	$480
1998	$4,216,707	$934,264	$253,329	$936,727	$253,336	$1,671
1999	$4,251,741	$875,309	$218,336	$875,582	$218,368	$1,502
2000	$4,143,902	$840,000	$192,598	$840,730	$192,721	$1,462
2001	$5,252,063	$1,114,792	$269,275	$1,115,200	$270,391	$443

Source: Center for Research in Security Prices, University of Chicago.

Table 7-4

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ, Summary Statistics of Annual Returns 1926–2001

Decile	Geometric Mean	Arithmetic Mean	Standard Deviation	Serial Correlation
1-Largest	9.9%	11.7%	19.19%	0.08
2	11.0	13.3	21.99	0.03
3	11.4	13.9	23.89	-0.02
4	11.4	14.4	26.14	-0.01
5	11.6	14.9	26.96	-0.01
6	11.8	15.4	27.98	0.05
7	11.6	15.7	30.23	0.02
8	11.8	16.7	33.99	0.06
9	12.0	17.6	36.91	0.08
10-Smallest	13.4	21.1	45.66	0.17
Mid-Cap, 3–5	11.4	14.2	24.96	-0.02
Low-Cap, 6–8	11.7	15.7	29.75	0.04
Micro-Cap, 9–10	12.5	18.6	39.41	0.11
NYSE/AMEX/NASDAQ Total Value-Weighted Index	10.3	12.3	20.26	0.03

Aspects of the Firm Size Effect

The firm size phenomenon is remarkable in several ways. First, the greater risk of small stocks does not, in the context of the capital asset pricing model (CAPM), fully account for their higher returns over the long term. In the CAPM, only systematic or beta risk is rewarded; small company stocks have had returns in excess of those implied by their betas.

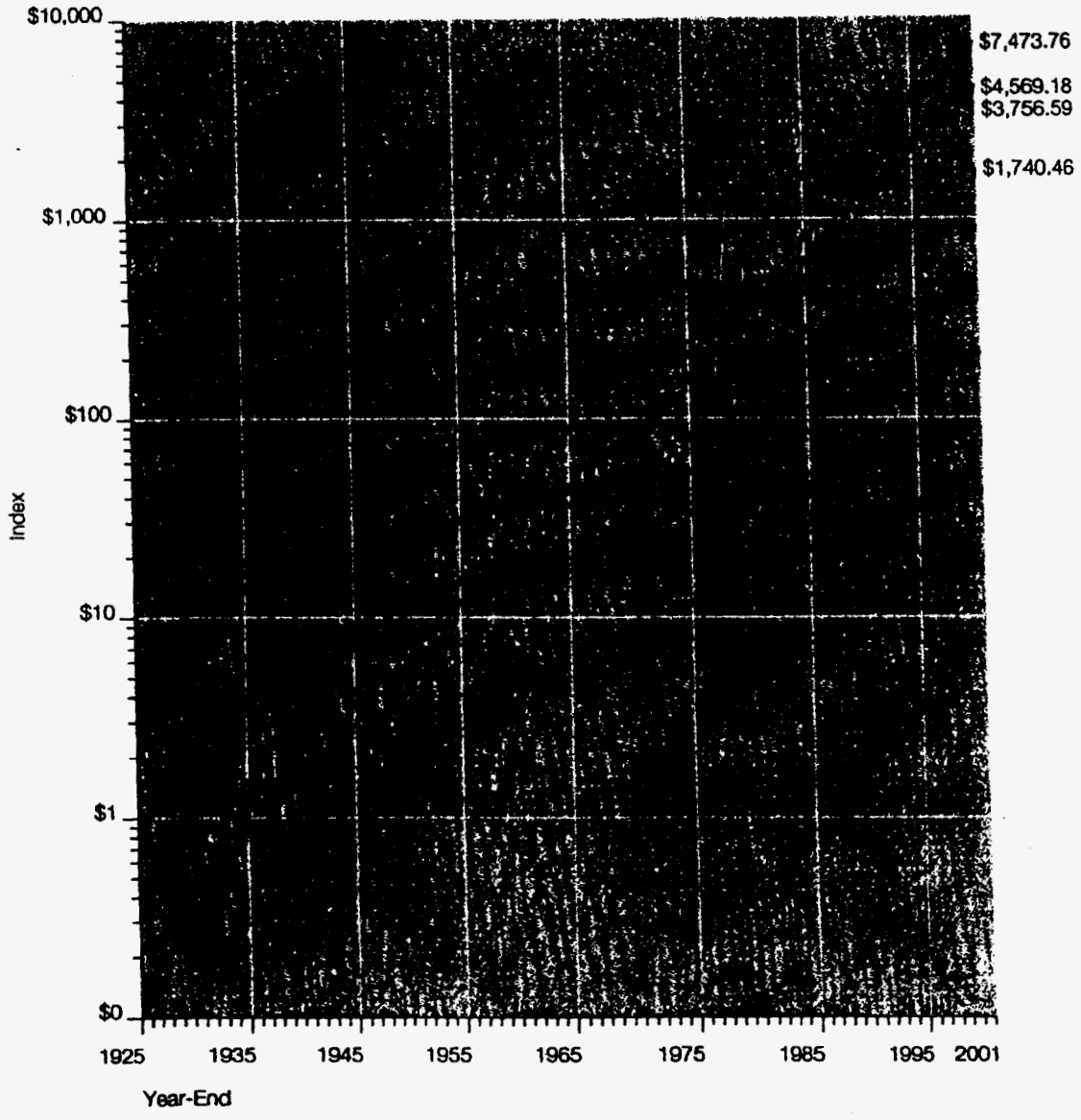
Second, the calendar annual return differences between small and large companies are serially correlated. This suggests that past annual returns may be of some value in predicting future annual returns. Such serial correlation, or autocorrelation, is practically unknown in the market for large stocks and in most other equity markets but is evident in the size premia.

Third, the firm size effect is seasonal. For example, small company stocks outperformed large company stocks in the month of January in a large majority of the years. Such predictability is surprising and suspicious in light of modern capital market theory. These three aspects of the firm size effect—long-term returns in excess of systematic risk, serial correlation, and seasonality—will be analyzed thoroughly in the following sections.

Graph 7-1

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ: Wealth Indices of Investments in Mid-, Low-, Micro- and Total Capitalization Stocks
1925–2001*

*Year-End 1925 = $1.00



Long-Term Returns in Excess of Systematic Risk

The capital asset pricing model (CAPM) does not fully account for the higher returns of small company stocks. Table 7-5 shows the returns in excess of systematic risk over the past 76 years for each decile of the NYSE/AMEX/NASDAQ. Recall that the CAPM is expressed as follows:

$$k_e = r_f + (\beta_e \times ERP)$$

Table 7-5 uses the CAPM to estimate the return in excess of the riskless rate and compares this estimate to historical performance. According to the CAPM, the expected return on a security should consist of the riskless rate plus an additional return to compensate for the systematic risk of the security. The return in excess of the riskless rate is estimated in the context of the CAPM by multiplying the equity risk premium by β (beta). The equity risk premium is the return that compensates investors for taking on risk equal to the risk of the market as a whole (systematic risk).[2] Beta measures the extent to which a security or portfolio is exposed to systematic risk.[3] The beta of each decile indicates the degree to which the decile's return moves with that of the overall market.

A beta greater than one indicates that the security or portfolio has greater systematic risk than the market; according to the CAPM equation, investors are compensated for taking on this additional risk. Yet, Table 7-5 illustrates that the smaller deciles have had returns that are not fully explainable by their higher betas. This return in excess of that predicted by CAPM increases as one moves from the largest companies in decile 1 to the smallest in decile 10. The excess return is especially pronounced for micro-cap stocks (deciles 9–10). This size-related phenomenon has prompted a revision to the CAPM, which includes a size premium. Chapter 4 presents this modified CAPM theory and its application in more detail.

This phenomenon can also be viewed graphically, as depicted in the Graph 7-2. The security market line is based on the pure CAPM without adjustment for the size premium. Based on the risk (or beta) of a security, the expected return lies on the security market line. However, the actual historic returns for the smaller deciles of the NYSE/AMEX/NASDAQ lie above the line, indicating that these deciles have had returns in excess of that which is appropriate for their systematic risk.

2 The equity risk premium is estimated by the 76-year arithmetic mean return on large company stocks, 12.65 percent, less the 76-year arithmetic mean income-return component of 20-year government bonds as the historical riskless rate, in this case 5.23 percent. (It is appropriate, however, to match the maturity, or duration, of the riskless asset with the investment horizon.) See Chapter 5 for more detail on equity risk premium estimation.

3 Historical betas were calculated using a simple regression of the monthly portfolio (decile) total returns in excess of the 30-day U.S. Treasury bill total returns versus the S&P 500 total returns in excess of the 30-day U.S. Treasury bill, January 1926–December 2001. See Chapter 6 for more detail on beta estimation.

Table 7-5

Long-Term Returns in Excess of CAPM Estimation for Decile Portfolios of the NYSE/AMEX/NASDAQ 1926–2001

Decile	Beta*	Arithmetic Mean Return	Realized Return in Excess of Riskless Rate**	Estimated Return in Excess of Riskless Rate†	Size Premium (Return in Excess of CAPM)
1-Largest	0.91	11.89%	6.46%	6.74%	-0.28%
2	1.04	13.27%	8.04%	7.71%	0.33%
3	1.09	13.94%	8.71%	8.13%	0.59%
4	1.13	14.44%	9.21%	8.38%	0.83%
5	1.16	14.92%	9.69%	8.65%	1.04%
6	1.18	15.37%	10.15%	8.79%	1.36%
7	1.24	15.66%	10.43%	9.17%	1.26%
8	1.28	16.66%	11.43%	9.50%	1.94%
9	1.34	17.61%	12.38%	9.97%	2.41%
10-Smallest	1.42	21.11%	15.89%	10.55%	5.33%
Mid-Cap, 3-5	1.12	14.25%	9.02%	8.30%	0.72%
Low-Cap, 6-8	1.22	15.70%	10.47%	9.05%	1.42%
Micro-Cap, 9-10	1.36	18.63%	13.40%	10.10%	3.30%

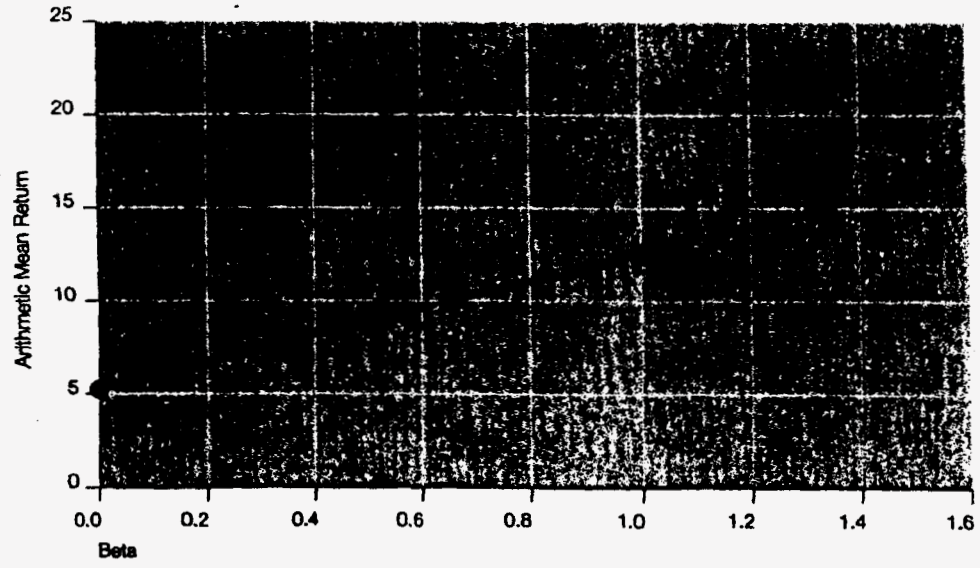
*Betas are estimated from monthly portfolio total returns in excess of the 30-day U.S. Treasury bill total return versus the S&P 500 total returns in excess of the 30-day U.S. Treasury bill, January 1926–December 2001.

**Historical riskless rate is measured by the 78-year arithmetic mean income return component of 20-year government bonds (5.23 percent).

†Calculated in the context of the CAPM by multiplying the equity risk premium by beta. The equity risk premium is estimated by the arithmetic mean total return of the S&P 500 (12.65 percent) minus the arithmetic mean income return component of 20-year government bonds (5.23 percent) from 1926–2001.

Graph 7-2

Security Market Line versus Size-Decile Portfolios of the NYSE/AMEX/NASDAQ 1926–2001



Alternative Methods of Calculating the Size Premia

The size premia estimation method presented above makes several assumptions with respect to the market benchmark and the measurement of beta. The impact of these assumptions can best be examined by looking at some alternatives. In this section we will examine the impact on the size premia of using a different market benchmark for estimating the equity risk premia and beta. We will also examine the effect on the size premia study of using sum beta or an annual beta.[4]

Changing the Market Benchmark

In the original size premia study, the S&P 500 is used as the market benchmark in the calculation of the realized historical equity risk premium and of each size group's beta. The NYSE total value-weighted index is a common alternative market benchmark used to calculate beta. Table 7-6 uses this market benchmark in the calculation of beta. In order to isolate the size effect, we require an equity risk premium based on a large company stock benchmark. The NYSE deciles 1–2 large company index offers a mutually exclusive set of portfolios for the analysis of the smaller company groups: mid-cap deciles 3–5, low-cap deciles 6–8, and micro-cap deciles 9–10. The size premia analyses using these benchmarks are summarized in Table 7-6 and depicted graphically in Graph 7-3.

For the entire period analyzed, 1926–2001, the betas obtained using the NYSE total value-weighted index are higher than those obtained using the S&P 500. Since smaller companies had higher betas using the NYSE benchmark, one would expect the size premia to shrink. However, as was illustrated in Chapter 5, the equity risk premium calculated using the NYSE deciles 1–2 benchmark results in a value of 6.65, as opposed to 7.42 when using the S&P 500. The effect of the higher betas and lower equity risk premium cancel each other out, and the resulting size premia in Table 7-6 are slightly higher than those resulting from the original study.

4 Sum beta is the method of beta estimation described in Chapter 6 that was developed to better account for the lagged reaction of small stocks to market movements. The sum beta methodology was developed for the same reason that the size premia were developed; small company betas were too small to account for all of their excess returns.

Table 7-6

Long-Term Returns in Excess of CAPM Estimation for Decile Portfolios of the NYSE/AMEX/NASDAQ, with NYSE Market Benchmarks
1926–2001

Decile	Beta*	Arithmetic Mean Return	Realized Return in Excess of Riskless Rate**	Estimated Return in Excess of Riskless Rate†	Size Premium (Return in Excess of CAPM)
1-Largest	0.94	11.69%	6.46%	6.26%	0.20%
2	1.09	13.27%	8.04%	7.27%	0.77%
3	1.15	13.94%	8.71%	7.67%	1.05%
4	1.20	14.44%	9.21%	7.95%	1.26%
5	1.23	14.92%	9.69%	8.20%	1.49%
6	1.26	15.37%	10.15%	8.37%	1.78%
7	1.32	15.66%	10.43%	8.77%	1.66%
8	1.37	16.66%	11.43%	9.11%	2.32%
9	1.44	17.61%	12.38%	9.57%	2.81%
10-Smallest	1.53	21.11%	15.89%	10.15%	5.73%
Mid-Cap, 3-5	1.18	14.25%	9.02%	7.85%	1.17%
Low-Cap, 6-8	1.30	15.70%	10.47%	8.64%	1.83%
Micro-Cap, 9-10	1.46	18.63%	13.40%	9.70%	3.70%

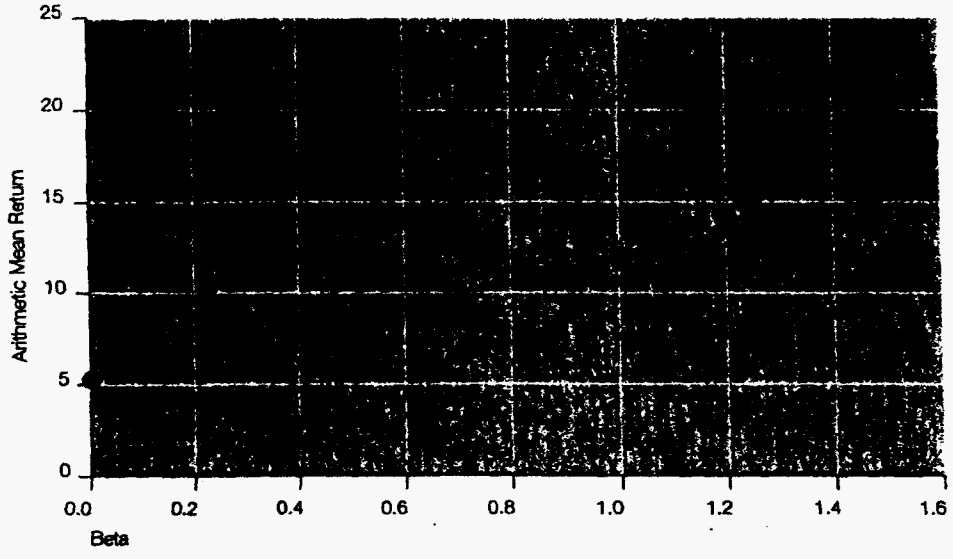
*Betas are estimated from monthly portfolio total returns in excess of the 30-day U.S. Treasury bill total return versus the NYSE total capitalization-weighted index total returns in excess of the 30-day U.S. Treasury bill, January 1926–December 2001.

**Historical riskless rate is measured by the 76-year arithmetic mean income return component of 20-year government bonds (5.23 percent).

†Calculated in the context of the CAPM by multiplying the equity risk premium by beta. The equity risk premium is estimated by the arithmetic mean total return of the NYSE deciles 1–2 (11.88 percent) minus the arithmetic mean income return component of 20-year government bonds (5.23 percent) from 1926–2001.

Graph 7-3

Security Market Line versus Size-Decile Portfolios of the NYSE/AMEX/NASDAQ with NYSE Market Benchmarks
1926–2001



AFFIDAVIT OF MAILING

STATE OF ILLINOIS

COUNTY OF COOK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared STEVEN M. LUBERTOZZI, who, after being duly sworn on oath, did depose on oath and say that he is the Director, Regulatory Accounting, of Utilities, Inc., and that on May 1 2003, he caused to be sent by regular U.S. Mail a copy of the Notice of Commission Customer Service Hearings for Utilities, Inc. of Florida attached hereto.

FURTHER AFFIANT SAYETH NAUGHT.

Steven Lubertozzi

Sworn to and subscribed before me this 14th day of May, 2003, by STEVEN M. LUBERTOZZI, who is personally known to me.

Susan N. Aylin

SUSAN N. AYLIN

Print Name

NOTARY PUBLIC - STATE OF ILLINOIS

My Commission Expires: 4-5-2006

OFFICIAL SEAL
SUSAN N. AYLIN
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 4-5-2006

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 9
COMPANY/ WITNESS: Utilities Inc. of FL - Proof of Publication
DATE: 08-20-03

EX 9

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

NOTICE OF COMMISSION CUSTOMER SERVICE HEARINGS

TO ALL CUSTOMERS OF UTILITIES, INC. OF FLORIDA
OFFICE OF PUBLIC COUNSEL
AND
ALL OTHER INTERESTED PERSONS

RE: DOCKET NO.: 020071-WS

APPLICATION BY UTILITIES, INC. OF FLORIDA FOR INCREASE IN RATES IN MARION, ORANGE, PASCO, PINELLAS AND SEMINOLE COUNTIES

ISSUED: May 1, 2003

NOTICE is hereby given that the Florida Public Service Commission will hold public service hearings in the above-referenced docket. The service hearings will be conducted at the following times and places:

Seminole County:

Date and Time: May 21, 2003 at 4:00 p.m.

Place: Eastmonte Civic Center
830 Magnolia Drive
Altamonte Springs, Florida

Pasco County:

Date and Time: May 22, 2003 at 10:00 a.m.

Place: Spartan Manor
6121 Massachusetts Avenue
New Port Richey, Florida

Marion County:

Date and Time: May 22, 2003 at 6:00 p.m.

Place: Golden Hills Golf and Turf Club
4782 NW 80th Avenue
Ocala, Florida

PURPOSE

The purpose of these public service hearings is to take customer testimony on the quality of service provided by Utilities, Inc. of Florida. Customers of Utilities, Inc. of Florida may also be heard on any and all issues in the case relating to the proposed changes in rates and charges. All witnesses shall be subject to cross-examination at the conclusion of their testimony.

The hearings will begin as scheduled and will continue until all witnesses have been heard. If no witnesses are present, the service hearings may be adjourned., All persons desiring to present testimony are urged to appear at the beginning of each service hearing.

Any person requiring some accommodation at the service hearings because of a physical impairment should call the Division of the Commission Clerk and Administrative Services at (850) 413-6770 at least five calendar days prior to the service hearings. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at 1-800-955-8771 (TDD).

JURISDICTION

The Public Service Commission is vested with jurisdiction over the subject matter of this proceeding by the provisions of Chapter 367, Florida Statutes. This proceeding will be governed by Chapter 367, Florida Statutes, in addition to Chapter 120, Florida Statutes, and Rules 25-9, 25-22 an 25-30, Florida Administrative Code.

Sections 367.081, 367.0816, 367.101 and 367.171, Florida Statutes, and any other relevant sections of Chapter 367, Florida Statutes, are applicable to this proceeding, as well as Chapter 120, Florida Statutes, and Rules 25-9, 25-22 and 25-30, Florida Administrative Code.

HOW TO CONTACT THE COMMISSION

Any person who wishes to comment or provide information to the Commission regarding Utilities, Inc. of Florida and the proposed rates may do so. Written comments, or requests to be placed on the mailing list for this case, may be directed to this address:

Director, Division of the Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0870

All correspondence should refer to "Docket No. 020071-WS", Utilities, Inc. of Florida. Your letter will placed in the correspondence file of this docket. You may also submit comments through the Public Service Commission's toll-free facsimile line at 1-800-511-0809. The Commission also has a web-site available at http://floridapsc.com/consumers/complaint/index.cfm

If you wish to contact the Commission regarding complaints about service, you may call the Commission's Division of Consumer Affairs at the following toll-free number 1-800-342-3552.

PROCEDURES AFTER CUSTOMER SERVICE HEARINGS

In addition to the customer service hearings described above, other important dates in the rate case are as follows:

Schedule Item	Due Dates
Technical Hearing	August 20-22, 2003
Agenda	November 25, 2003
Final Order if no appeal	December 15, 2003

This notice was prepared by Utilities, Inc. of Florida and reviewed by Commission staff for distribution by Utilities, Inc. of Florida to its customers.

TED L. BIDDY, P.E., P.L.S.

2308 Clara Kee Boulevard
Tallahassee, Florida 32303
Phone: (850)536-0928
Mobile: (850)508-2738
Fax: (850)536-0938
E-mailTedBiddy@msn.com

CIVIL, STRUCTURAL and FORENSIC ENGINEERING, INVESTIGATIONS, STUDIES, REPORTS

INDEX TO EXHIBITS

EXHIBIT NUMBER	DESCRIPTION
TLB-1	Ted L. Biddy Resume
TLB-2	Used & Useful Calculation Rationale
TLB-3	Used & Useful Calculations
TLB-4	Unaccounted For Water Calculations
TLB-5	Analysis of Plant in Service Amounts
TLB-6	Excessive I/I Calculations
TLB-7	Fire Flow Test Data
TLB-8	Analysis of Cases Cited by Utility as Supporting Instantaneous Flows For U/U Calculations

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 10
COMPANY/ WITNESS. Utilities Inc of FL
DATE: 08-20-03

EXHIBIT TLB – 1

TED L. BIDDY RESUME

TED L. BIDDY, P.E., P.L.S.
Civil Engineer
2308 Clara Kee Blvd.
Tallahassee, Fl 32303

Phone: (850)536-0928
Mobile: (850)508-2738
E-mail: TedBiddy@msn.com
Fax: (850)536-0938

CIVIL and FORENSIC ENGINEERING, INVESTIGATIONS, STUDIES, REPORTS

EDUCATION:

Topographic Surveying
The Engineer's School
Ft. Belvoir, Va, 1957

Bachelor of Science, Civil Engineering
Georgia Institute of Technology, 1963

Graduate Studies, Geodesy
Georgia Institute of Technology, 1963

REGISTRATIONS:

Professional Engineer, Florida No. 17656
Professional Engineer, Georgia No. 12609
Professional Engineer, Mississippi No. 3984
Professional Engineer, Louisiana No. 18431
Professional Engineer, South Dakota No. 4747
Professional Engineer, Nebraska No. E-6974
Professional Engineer, Missouri
Professional Land Surveyor, Florida No. 2658
Professional Land Surveyor, Georgia No. 1421
Professional Land Surveyor, Mississippi No. 1429

FIELDS OF COMPETENCE:

Project Management
Forensic Engineering
Civil Engineering
Structural Engineering
Sanitary Engineering
Soils & Foundations Engineering
Highway Engineering
Construction Contract Administration
Surveying
Environmental Permitting

AFFILIATIONS:

Florida Engineering Society
American Consulting Engineers Council
Florida Society of Surveyors & Mappers
American College of Forensic Examiners

EXPERIENCE :

My 38 years career has been divided into four periods of professional experience as follows:

- 4/1//63 – 9/1/69 During the first 6.5 years following graduation from Georgia Tech, I worked for the Jackson, Mississippi Southern Division of the national consulting firm of Michael Baker, Jr., Inc. The work area included Georgia, North Carolina, Tennessee, Kentucky, Arkansas, Louisiana, Alabama, Florida and Mississippi. I began with the Baker firm as a design engineer and was a project engineer/manager when I left the firm in 1969. My experience with this firm included major agricultural industrial complexes; airports; industrial parks; marinas; subdivisions; water & wastewater systems; warehouses; ship terminals; and surveying. My final position with the Baker firm was that of Port & Harbor Engineer for the firm's Southern Division.

- 9/1/69 – 4/1/91 During the next 21.5 years, I operated my own consulting firm throughout the Southeast U. S. from offices located in Jackson, Mississippi and Tallahassee, Florida. I served as chief operating officer with full responsibility for all engineering operations. During this period, the firm varied in size from 10 to 50 employees and performed over 1500 projects for a wide variety of clients. My experience during this period included the following areas:
    - Corps of Engineering Survey Contracts
    - National Ocean Survey Tidal Datum & Tidal Gage Contracts
    - Major River Barge Terminal
    - Large Warehouse Projects
    - Large & Small Subdivisions
    - Surveying & Platting
    - Bridges
    - Cofferdams, Bulkheads & Waterfront Structures
    - Water Supply & Distribution Systems
    - Wastewater Collection & Treatment
    - Roadways
    - Rail Spurs
    - Buildings
    - Marinas
    - Master Planning
    - Stormwater, Drainage & Flooding Studies
    - Industrial Parks
    - Feasibility Studies & Engineering Reports
    - Expert Court Testimony
    - Local, State & Federal Agencies Permitting
    - Forensic Engineering

- 4/1/91 – 10/1/98 During these 7 ½ years I worked in the Tallahassee Regional office of the consulting firm of Baskerville-Donovan, Inc.(BDI). I began with BDI as a Senior Civil Engineer, was promoted to Regional Manager in September, 1991 and held this position until February, 1998. During this period I was made a vice-president of BDI. During this period the Tallahassee Regional office of BDI grew from a 6-man office to a 30 man plus office and from annual revenues of $250,000 to in excess of $3,000,000. New clients obtained included the City of Tallahassee; Leon County; FSU; FDEP Parks & Recreation; FDOT; Fl. Office of Public Counsel; Fl Game & Fresh Water Fish Commission; and the cities of Apalachicola, Carrabelle and Sopchoppy. A relevant sample of the projects for which I served as Senior Project Manager/Director during this period is as follows:

CLIENTS	PROJECTS
City of Tallahassee	Four Lane Widening of East Park Ave., Appleyard Dr., Conner Blvd., Richview Rd., Mission Rd And Lipona Rd..
City of Tallahassee	New Animal Shelter
City of Tallahassee	Water & Wastewater System Expansions
City of Tallahassee	Stormwater Improvements at several Locations
Leon County	Rehabilitation of Lake Munson Dam
Leon County	Four Lane Widening of Buck Lake Rd..
Leon County	Design of County SAFE Roads Program including Old Magnolia Rd., Rococo Rd., Cypress Landing Rd., Proctor Rd., Nabb Rd., & Swatts Rd.
Leon County	Design of County Parks at Woodville, Fl., Ft. Braden & Chaires
Leon County	Miscellaneous ROW & Acquisition Surveys
Florida State University	Environmental Audits
Florida State University	Site Engineering & Permitting for Campus expansion areas
Florida State University	Acquisition Surveys for Campus Expansion
Florida State University	Design of Bridge & Roadway Repairs
FDEP Parks & Recreation	Surveys for Henderson Beach Park
FDOT	PD&E Studies of U. S. Hwy 98 and State Rd. No. 79

FDOT	Design of U. S. 98 improvements
FDOT	Design of 5.5 miles of State Road No. 79, a four lane divided roadway
Office of Public Counsel	Studies and Expert Testimony for Several water & sewer rate cases before the Fl Public Service Comm.
Fl. Game & Fresh Water Fish Commission	Design of Water Control Structure & Dam at Lake Miccosukee
Fl Department of Corrections	Water & Wastewater Treatment Systems at several correctional Facilities
City of Apalachicola	Design & Permitting for new Wastewater Collection System, Treatment Plant, Water Supply and Distribution System
City of Carrabelle	Design of Water Distribution and Wastewater Collection System
St. George Is. Utilities	Design & permitting of new water Supply well and improvements to Treatment, Storage and Distribution Systems
Casa Del Mar Subdivision	Design of Major Subdivision on St. George Island
Tallahassee Developments	Design & permitting for numerous Residential & Commercial Developments in Leon County
Expert Witness Services	Studies and Expert Witness Services for various cases

- 10/1/98 – Present. After leaving the Baskerville-Donovan firm on September 30, 1998, I again entered private practice offering my services to the public in the fields of Civil, Structural & Forensic Engineering. The primary focus of my practice is studies, investigations, evaluations, reports, engineering designs and the offering of expert witness services. The following is a listing of the clients I presently serve and the professional services that I furnish to them.

CLIENTS	**PROJECTS**
Foley & Lardner Law Firm	Study, evaluation and expert testimony for structural engineering case
Alsobrook & Dove Law Firm	Studies, investigations, reports and

	Expert witness services for two cases
John Barley & Assocs. Law Firm	Studies, investigations, reports and Expert Witness services for one case
Fl. Office of Public Counsel	Studies, investigations and expert Witness services for 18 Utility rate cases
DiversiTech	Structural evaluation & retrofit designs for 3-story, 65 year old building in Quincy, Fl
Sweetbay Subdivision	Site Plan review, concurrency and Environmental Permitting
Meredith Lumber & Northstar	Design of retaining walls for Pensacola Street Realignment project
The Allen Morris Co.	Structural analysis of 10th floor roof Deck for inserts for new roof
Sawgrass Association	Studies & Forensic engineering for Wastewater Treatment Facilities & Environmental analysis of lake system.
Tarragon Realty Advisors	Structural analyses and retrofit designs for cure for wall movements for three story apartment building.
The Wetlands Company	Structural analysis & retrofit design to cure foundation problems at plant in Thomasville, Ga.
Mitch Covington	Structural analyses & retrofit designs to cure foundation & structural defects.
Miracle Hill Nursing Home	Studies, report and expert testimony of design and construction deficiencies at new Nursing Home Facility
Bouchelle Island	Design & Construction Administration for 2,800 ft. long Breakwater
Missouri Office of the Public Counsel	Investigations, report and expert witness services for 2 major cases
Miracle Hill Nursing Home	Design of Parking Facilities.
L & W Engineering, Inc.	Structural design of Large Retaining Wall and Bridge.

EXHIBIT TLB – 2

USED AND USEFUL CALCULATION RATIONALE

Exhibit TLB-2

USED AND USEFUL CALCULATION RATIONALE

1. Water Distribution Systems and Sewage Collection Systems

It is the long established and settled policy of the Public Service Commission that the rationale for calculation of Used and Useful percentages for distribution systems and collection systems should compare the total connected Equivalent Residential Connections in a system to the total available Equivalent Residential Connections in the system. Therefore the formula for Used and Useful calculations for these systems may be expressed as follows:

U/U = (Total Connected ERCs + 5 yrs. Growth) / Total Available ERCs

The five years growth factor is, of course, a requirement of Florida law.

There should never be a difference in the count of total connected ERCs since this is a number that can be obtained from the Utility's records of connected customers and converted to equivalent residential connections.

However, often there is a difference in count of total available equivalent residential connections in the overall system. Many times the Utilities will tend to minimize the total available connections in order to obtain as high a Used and Useful percentage as possible.

Counts of total available ERCs should be made for all areas where distribution water mains and collection system sewers have been constructed and should include all single and multifamily areas and any commercial areas located along these utility lines. Each vacant area should be counted for a future connection or connections based upon the number of allowable new structures which may be constructed in keeping with approved subdivision plats, allowable densities from zoning, etc. The existing development pattern and density adjacent to vacant areas can usually be relied upon in determining how many future connections may be developed in a vacant area.

In this case, I counted the number of connections from system maps furnished by the utility and then counted the total available connections by considering the vacant areas shown by the utility on the system maps with the same density of development as adjacent developed areas.

Strangely, the Utility's engineer did not calculate Used and Useful percentages for the water distribution systems and the sewage collection systems. Instead, he refers to prior Dockets to try to justify a 100% used and useful percentage for each system. Such an incomplete analysis does not take into account expansions in the systems, possible past errors of calculations and other factors which may affect the used and useful percentages.

The Utility's claim for 100% used and useful percentages for all systems is simply not true and should be rejected. The correct Used and Useful percentages for each distribution and collection system are shown in Exhibit TLB-3 in which I have calculated the percentages based on the long established Public Service Commission methodology as discussed above

2. Water Supply and Treatment Plants

The sizing of the various components of a Water Supply and Treatment Plant is strictly and exclusively controlled by the Florida Department of Environmental Protection (FDEP). Therefore, it seems obvious to me that the sizing criteria as enforced by the FDEP must be considered in any rationale for calculating the used and usefulness of any system.

The FDEP sizing criteria for all components of a Water Supply and Treatment Plant are very conservative and the required sizing of each component takes into account the most extreme conditions and includes built in redundancies to safeguard the components from overload.

I contend that individual Used and Useful (U/U) percentages should be calculated for each major component of a water supply and treatment plant and that the proper demands as determined by FDEP sizing criteria plus 5 years growth as required by Florida law be compared to actual existing sizes of components.

This methodology is fair to the Utility since the actual size of components installed should reasonably match the FDEP sizing criteria plus some growth allowance. The methodology is also fair to the ratepayers since the rationale will yield lower U/U percentages for inordinately oversized components which are not needed to serve the ratepayers. The methodology should also serve to discourage a utility from intentionally over-sizing a component of the water plant simply to create larger rate base.

The U/U rationale I propose for the major components of a Water Supply and Treatment Plant is as follows:

A. Source of Supply and Pumping (Wells & Springs)

The proper method of calculating a U/U percentage for this component is to evaluate the Source of Supply and Pumping in accordance with the FDEP rule for design of these facilities in comparison to actual sizes installed. The FDEP sizing rule is a FDEP design guideline under Chapter ~~62-555~~ 62-555, FAC which sets forth Section 3.2.1.1 of the Recommended Standards for Waterworks Facilities as published by the Great Lakes – Upper Mississippi River Board of State and Provincial Heath and Environmental Managers, known in the industry simply as *The Ten States Standards* .

Section 3.2.1.1 of *Ten States Standards* states: "The total developed groundwater source capacity shall equal or exceed the design maximum day

demand **and** equal or exceed the design average day demand with the largest producing well out of service." (Firm Reliable Capacity)

From this rule it is clear that two comparisons are required, namely Total Maximum Day Demand (MDF) to Total Capacity and the Average Day Demand (ADF) to the Firm Reliable Capacity (FRC). It is also obvious that the larger percentage of the two comparisons must be used to satisfy the *Ten States Rule.*

The demands in these calculations must be modified by three factors. First, by Florida law, a five year growth factor must be added to the demand. Secondly, the appropriate fire flow (FF), if furnished, must be added to the demand. Finally, the demand should be reduced by any excessive unaccounted for water (UFW). Fire Flow should only be included in the demand if fire flow is actually furnished.

The wells Total Capacity and the Firm Reliable Capacity should both be taken as the full 24 hour pumping rate, because we are dealing with extreme cases of short duration and well pumps can operate at full flow for these periods. Modern pumps are guaranteed to run continuously for several thousand hours. Rarely would these pumps be running continuously except perhaps during peak demand times since controls shut the pumps off for brief periods when enough pressure exists in the distribution system. Therefore, there is no reason to restrict the flows to some artificial 12-hour, 16 hr or other pumping time period shorter than 24 hours when calculating the capacity.

The two formulas for U/U calculation of Source of Supply and Pumping, based on the above are as follows:

U/U = (MDF + FF + 5 Yrs. GROWTH – Excess UFW) / TOTAL CAPACITY

OR

U/U = (ADF + FF + 5 Yrs. GROWTH – EXCESS UFW) / FRC

WHERE

U/U = USED & USEFUL PERCENTAGE

MDF = MAXIMUM DAILY FLOW

FF = FIRE FLOW (If Furnished)

ADF = AVERAGE DAILY FLOW

UFW = UNACCOUNTED FOR WATER

FRC = FIRM RELIABLE CAPACITY

The U/U percentages for the Source of Supply and Pumping (Wells) for each of the water systems in this case are shown in Exhibit TLB-3 in which I have calculated the percentages based upon the rationale discussed above.

B. Storage Facilities

The FDEP recognizes both American Water Works Association (AWWA) and Ten States Standards guidelines for storage facilities sizing. Therefore, both of these criteria must be evaluated for storage facilities.

AWWA Manual 32 suggests that equalization storage be provided in an amount equal to 20 to 25 percent of Average Day Flow (ADF). Fire Storage is to be included if fire flow is provided. Emergency storage is an owner's option and not a requirement. The *Ten States Standards* requires fire flow storage if fire flow is furnished. *Ten States* calls for a minimum storage equal to ADF for systems not providing fire flow. This storage requirement may be reduced when the source of supply and treatment facilities have sufficient capacity with standby power to supplement peak demands of the system. Emergency storage is not mentioned in *Ten States.*

When a system is furnishing fire flow, a one half day ADF is used in the U/U formula developed below. That amount is more than adequate for peak hour demand storage compared to the 20 to 25 percent of ADF suggested in the AWWA M32. The one day ADF storage criteria mentioned in *Ten States Standards* was reduced to one half day because MDF design flow was used for supply wells and all wells are required to have emergency power. No emergency storage was included. Fire Flow was included for all systems having fire flow.

Considering all the FDEP guidelines as discussed above, the following U/U formulas have been developed.

For Systems without Fire Flow

U/U = One Day ADF / Total System Capacity

For Systems with Fire Flow

U/U = (1/2 ADF + FF) / Total System Capacity

The ADF is, of course, adjusted for the statutory 5 years growth and by any excessive unaccounted for water.

Most systems in this case do not have adequate storage and few furnish fire flow.

C. Water Treatment Plant

The FDEP requires that Water Treatment Plants be designed for Maximum Day Flow plus whatever other demands are on the system. Therefore, to calculate a proper Used and Useful percentage, the Maximum Day Demand modified by other factors such as fire flow, 5 yrs. Growth and excessive unaccounted for water should be compared to the Maximum Capacity.

The Maximum Day Flow should be determined from the utility's records as the average of the five maximum flow days of the maximum month. Using the average of the five maximum days of the maximum month rather than the single maximum day of the year avoids such anomalies as fire flow, broken mains or other large leaks. The average max five days of max month flow is always better and more representative of the true maximum day flow rather than the maximum flow day of the year.

The formula for U/U percentage for the water treatment plant may be expressed as follows:

U/U = (Avg. 5 Max. Days Flow + FF +5 yrs. Growth – Excess UFW) / Max. Capacity

When high service pumping exists, also compare to firm reliable capacity.

3. Wastewater Treatment Plant

The PSC has a long established and settled policy for the rationale to be used in determining the U/U percentage for wastewater treatment plants. This rationale is to compare the flow rate of the plant to the FDEP permitted flow rate with the plant flow rate being on the same basis as the basis shown in the FDEP permit. In other words, if the FDEP permit basis is annual average daily flow (AADF), then the test year AADF should also be used. This rationale insures that both the numerator and denominator of the U/U formula are arrived at from the same basis and that like quantities are being compared. Comparing flows arrived at from a different basis would be mathematically meaningless.

The U/U formula can be expressed as follows:

U/U = (Test Year Flow + 5 yrs Growth) / FDEP Permitted Flow

The test year flow should also be adjusted for any excessive inflow and infiltration.

Normally the treatment plant and its effluent disposal facility have the same capacities. However, if the effluent disposal facilities provides for reuse, then by Florida law, all such reuse facilities are to be considered 100% used and useful.

EXHIBIT TLB – 3

USED & USEFUL CALCULATIONS

EXHIBIT TLB-3

USED & USEFUL CALCULATIONS

I. MARION COUNTY – GOLDEN HILLS/CROWNWOOD SYSTEMS

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 330 GPM + 440 GPM = 770 GPM
MDF = 770 GPM = 1,108,800 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: 330 GPM WITH THE 440 GPM WELL OUT OF SERVICE.
FRC = 330 GPM = 475,200 GPD (24 HRS PUMPING)

1.1.3 PER MFRS
ADF = 163,005 GPD
M5DADF = 350,800 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 22.21% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = 22.21% - 10% = 12.21%
ADF EXCESS UFW = 12.21% X 163,005 GPD = 19,903 GPD
M5DADF EXCESS UFW = 12.21% X 350,800 GPD = 42,833 GPD

1.1.5 FIRE FLOW (FF)
FF = 500 GPM FOR 2 HRS. DURATION
FF = 500 X 60 X 2 = 60,000 GALS

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 2.95%
FIVE YEARS GROWTH = 5 X 2.95% = 14.75%
GROWTH FOR 5DMDF = 14..75% X 350,800 GPD = 51,743 GPD
GROWTH FOR ADF = 14.75% X 163,005 GPD = 24,043 GPD

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{350,800 + 60,000 + 51,743 - 42,833}{1,108,800} = 37.85\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YEARS\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{163,005 + 60,000 + 24,043 - 19,903}{475,200} = 47.80\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 47.80%

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT HYDROPNEUMATIC TANKS AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 47.80% TO MATCH THE U/U PERCENTAGE FOR THE WELLS. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT EACH WELL.

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

COUNT PER ORIGINAL SYSTEM DRAWING SUBMITTED BY UTILITY:

COMMERCIAL CONNECTIONS	=	3
SINGLE FAMILY RESIDENCES	=	313
VACANT RESIDENTIAL	=	108
MULTIFAMILY ERCS	=	26
VACANT MULTIFAMILY ERCS	=	30
IRRIGATION ERCS	=	8
QUAD CONNECTED ERCS	=	72
VACANT QUAD ERCS	=	40

SUMMARY:	CONNECTED ERCS	=	422
	TOTAL AVAILABLE ERCS	=	600

REVISED COUNT PER REVISED SYSTEM DRAWING
SUBMITTED BY UTILITY:

AVG. CONNECTED ERCS	=	456 (EX. FS-2)
TOTAL AVAILABLE ERCS	=	590

1.3.1 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 2.95%
5 YRS. GROWTH = 5 X 2.95% = 14.75%

1.3.2 U/U CALCULATION:

$$U/U = \frac{456 + 14.75\% \times 456}{590} = 88.64\%$$

2. WASTEWATER SYSTEM

2.1 MFR DATA

TREATMENT PLANT PERMITTED CAPACITY = 40,000 GPD
BASED UPON MAX THREE MOS. ADF,(TMADF)

TMADF = 25,282 GPD (SCHEDULE F-6)

5 YRS. GROWTH = 2,178 GPD DUE TO BULK CUSTOMER BEING ADDED DURING TEST YEAR. (SCHEDULES F-8 & F-10)

EXCESSIVE INFLOW & INFILTRATION (I/I)

COLLECTION SYSTEM DATA WAS NOT FURNISHED ON SYSTEM MAPS FURNISHED. THEREFORE, AN ALLOWABLE I/I OF 10% OF THE TMADF WAS ADOPTED AS THE ALLOWABLE I/I. THE REPORTED I/I BY THE UTILITY WAS 11/43%. THEREFORE, THE EXCESS I/I IS TAKEN AS 1.43%.

EXCESS I/I = 1.43% X 25,282 GPD = 362 GPD

2.2 WASTEWATER TREATMENT PLANT U/U PERCENTAGE

$$U/U = \frac{\text{TMADF + 5 YRS. GROWTH - EXCESS I/I}}{\text{PERMITTED CAPACITY (BASED ON TMADF)}}$$

$$U/U = \frac{25,282 + 2,178 - 362}{40,000} = 67.75\%$$

2.3 WASTEWATER COLLECTION SYSTEM DATA

AVAILABLE ERCS = 136
AVG. CONNECTED ERCS = 70 (EXHIBIT FS-2)
AVERAGE ANNUAL GROWTH = 0%

2.4 WASTEWATER COLLECTION SYSTEM U/U PERCENTAGE

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{70 + 0}{136} = 51.47\%$$

II. PINELLAS COUNTY – LAKE TARPON WATER SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY; 1 WELL @ 500 GPM
MDF = 720,000 GPD (24 HRS. PUMPING)
INTERCONNECTION WITH PINELLAS COUNTY FOR BACKUP

1.1.2 FIRM RELIABLE CAPACITY: TAKE AS 720,000 GPD BECAUSE OF INTERCONNECT.

1.1.3 PER MFRS
ADF = 78,115 GPD
M5DADF = 306,940 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 20.6% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = 20.6% - 10% = 10.6%
ADF EXCESS UFW = 10.6% X 78,115 GPD = 8,280 GPD
M5DADF EXCESS UFW = 10.6% X 306,940 GPD = 32,536 GPD

1.1.5 FIRE FLOW: NOT REQUESTED FOR THIS SYSTEM WITH SMALL WATER MAINS AND NO FIRE HYDRANTS THROUGHOUT MOST OF SYSTEM.

1.1.5 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 0.56%
FIVE YEARS GROWTH = 5 X 0.56% = 2.80%
GROWTH FOR 5DMDF = 2.80% X 306,940 GPD = 8,594 GPD

GROWTH FOR ADF = 2.80% X 78,115 = 2,187 GPD

1.1.6 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5\ YRS\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{306,940 + 0 + 8,594 - 32,536}{720,000} = 39.31\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{78,115 + 0 + 2,187 - 8,280}{720,000} = 10.0\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 39.31%

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT A HYDROPNEUMATIC TANK AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 39.31% TO MATCH THE U/U PERCENTAGE FOR THE WELL. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT THE WELL.

1.3 WATER DISTRIBUTION SYSTEM

COUNTS FROM SYSTEM MAP:
TOTAL AVAILABLE CONNECTIONS = 556 ERCS
AVG.CONNECTED ERCS = 511 (EXHIBIT-FS-2)

1.3.1 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 0.56%
5 YRS GROWTH = 0.56% X 5 = 2.80%
5 YRS CONNECTION GROWTH = 2.80% X 511 = 14 ERCS

1.3.2 U/U CALCULATION

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

$$U/U = \frac{511 + 14}{556} = 94.42\%$$

III. PASCO COUNTY – WIS BAR SYSTEMS

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY – NONE, ALL TREATED WATER PURCHASED FROM HOLIDAY GARDENS

1.1.2 FIRM RELIABLE CAPACITY – NONE

1.1.3 PER MFRS:
ADF = 10,595 GPD
MDF = 12,065 GPD

1.1.4 EXCESS UFW
UFW = 2.44%
EXCESS UFW = NONE

1.1.5 FIRE FLOW (FF0
NONE REQUESTED BY UTILITY. FIRE FLOW TESTS AT 3 OUT OF 4 HYDRANTS LESS THAN 500 GPM.

1.1.6 FIVE YEARS GROWTH
ANNUAL GROWTH = 0%

1.1.7 USED & USEFUL CALCULATION

NOT APPLICABLE – NO WELLS

1.2 WATER TREATMENT PLANT – NOT APPLICABLE, ALL WATER PURCHASED FROM HILIDAY GARDENS.

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

COUNT PER SYSTEM MAP
TOTAL AVAILABLE ERCS = 144
AVG. CONNECTED ERCS = 140 (MFR SCHEDULE F-9)

1.3.1 FIVE YEARS GROWTH
NONE CLAIMED, 0%

1.3.2 U/U CALCULATION

$$U/U = \frac{140 + 0}{144} = 97.2\%$$

2. WASTEWATER SYSTEM

2.1 MFR DATA

TREATMENT & DISPOSAL PURCHASED FROM PASCO COUNTY.

2.2 WASTEWATER TREATMENT PLANT U/U
N/A – PURCHASED TREATMENT

2.3 WASTEWATER SYSTEM GROWTH
0%

2.4 WASTEWATER COLLECTION SYSTEM U/U PERCENTAGE

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{140 + 0}{144} = 97.2\%$$

IV. PASCO COUNTY – BUENA VISTA WATER SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 75 GPM + 45 GPM + 300 GPM
TOTAL = 420 GPM = 604,800 GPD (24 HRS. PUMPING0

1.1.2 FIRM RELIABLE CAPACITY: 120 GPM WITH THE 300 GPM WELL OUT OF SERVICE.
FRC = 120 GPM = 172,800 GPD (24 HRS. PUMPING)

1.1.3 PER MFRS
ADF = 146,951 GPD
M5DADF = 238,640 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 10.5% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW 10.5% - 10% = 0.5%
ADF EXCESS UFW = 0.5% X 146,951 GPD = 735 GPD

M5DADF EXCESS UFW = 0.5% X 238,640 = 1,193 GPD

1.1.5 FIRE FLOW (FF)

FF = 500 GPM FOR 5 HRS DURATION

FF = 500 X 60 X 2 = 60,000 GPD

1.1.6 FIVE YRS. GROWTH

NO ANNUAL GROWTH CLAIMED BY UTILITY, 0%

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{238,640 + 60,000 + 0 - 1,193}{604,800} = 49.2\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{146,951 + 60,000 + 0 - 735}{172,800} = 100\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 100%

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT HYDROPNEUMATIC TANKS AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 100% TO MATCH THE U/U PERCENTAGE FOR THE WELLS. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT EACH WELL.

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS.\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

FROM MFRS: AVERAGE TEST YEAR ERCS =1,109 (SCHEDULE F9)
COUNT FROM SYSTEM MAP FURNISHED
AVAILABLE ERCS = 1129

1.3.1 FIVE YEARS GROWTH

0%

1.3.2 U/U CALCULATION

$$U/U = \frac{1{,}109 + 0}{1{,}129} = 98.2\%$$

V. PASCO COUNTY – SUMMERTREE SYSTEMS

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 120GPM + 550GPM + 300GPM + 300GPM
TOTAL CAPACITY = 1,270 GPM = 1,828,800 GPD (24 HRS. PUMP)

1.1.2 FIRM RELIABLE CAPACITY: WITH 550 GPD WELL OUT OF SERVICE.
FRC = 120 GPM + 300 GPM + 300 GPM = 720 GPM
FRC = 1,036,800 GPD (24 HRS. PUMPING)

1.1.3 PER MFRS
ADF = 153,079 GPD
M5DADF = 273,840 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 16.2 % (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = 16.2 - 10 = 6.2%
ADF EXCESS UFW = 6.2% X 153,079 GPD = 9,491 GPD
M5DADF EXCESS UFW = 6.2% X 273,840 = 16,978 GPD

1.1.5 FIRE FLOW (FF)
FF = 1,000 GPM FOR 2 HRS DURATION
FF = 1,000 X 60 X 2 = 120,000 GPD

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 2.86 %
FIVE YRS. GROWTH = 5 X 2.86% = 14.3%
GROWTH FOR 5DMDF = 14.3% X 273,840 = 39,159 GPD
GROWTH FOR ADF = 14.3% X 153,079 = 21,890 GPD
5 YR/ CONNECTION GROWTH (PER MRF SCHEDULE F-9)
AVG. 829 ERCS X 14.3% = 119 ERCS

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{273,840 + 120,000 + 39,159 - 16,978}{1,828,800} = 22.7\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{153,079 + 120,000 + 21,890 - 9,491}{1,036,800} = 27.5\ \%$$

LARGEST PERCENTAGE CONTROLS, U/U = 27.5%

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT HYDROPNEUMATIC TANKS AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 27.5% TO MATCH THE U/U PERCENTAGE FOR THE WELLS. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT EACH WELL.

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS.\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

EQUIVALENT ERCS DURING TEST YEAR = 1,796
(829 SINGLE FAMILY CONNECTIONS PLUS 967 GENERAL SERVICE IRRIGATION CONNECTIONS, PER MFR SCHEDULE F-9)
PER COUNT FROM SYSTEM MAP FURNISHED:
TOTAL AVAILABLE ERCS = 1,519 + 967 = 2,486
(DETERMINED FROM ANSWER TO INTERROGATORY FOR PARCEL 4 & 1A AS TO NUMBER OF UNITS BEING DEVELOPED AND APPLYING THIS APPROXIMATE DENSITY TO VACANT AREAS WITH WATER MAINS EXISTING)

$$U/U = \frac{1,796 + 119}{2,486} = 77.0\%$$

2. WASTEWATER SYSTEM

2.1 MFR DATA

TREATMENT & DISPOSAL OF WASTEWATER PURCHASED FROM PASCO COUNTY.

AVG. ANNUAL GROWTH = 3.07%
FIVE YR. GROWTH = 5 X 3.07 = 15.35%
TEST YR. ERCS = 869
FIVE YR. GROWTH = 15.35% X 869 = 133 ERCS

2.2 WASTEWATER TREATMENT USED & USEFUL PERCENTAGE

NOT APPLICABLE, PURCHASE TREATMENT, ANY WASTEWATER PLANT EXISTING MUST NOW BE CONSIDERED AS 0% USED AND USEFUL.

2.3 WASTEWATER SYSTEM GROWTH
133 ERCS

2.4 WASTEWATER COLLECTION SYSTEM U/U PERCENTAGE

TOTAL AVAILABLE ERCS = 1,519 (BY ESTIMATING FROM SYSTEM MAP)

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{869 + 133}{1,519} = 65.96\%$$

VI. PASCO COUNTY – ORANGEWOOD SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 325GPM + 225GPM + 150GPM + 150GPM = 850GPM
850 X 60 X 24 = 1,224,000 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY; WITH 325GPM WELL OUT OF SERVICE'
FRC = 225 + 150 + 150 = 525 GPM
FRC = 525 X 60 X 24 = 756,000 GPD

1.1.3 PER MFRS

ADF = 104,244 GPD
M5DADF = 156,380 GPD
AVG. CONNECTED ERCS = 576 EXHIBIT FS-2)

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW0

TOTAL UFW = 17.5%
ALLOWABLE UFW = 10%
EXCESS UFW = 17.5 - 10 = 7.5%
ADF EXCESS UFW = 7.5% X 104,244 = 7,818 GPD
M5DADF EXCESS UFW = 7.5% X 156,380 = 11,728 GPD

1.1.5 FIRE FLOW (FF)

FF = 500 GPM FOR 2 HRS. DURATION (CLAIMED BY UTILITY)
FIRE FLOW IS FURNISHED AT ONLY ONE FIRE HYDRANT AT FRONT OF DEVELOPMENT. ALL INTERIOR WATER MAINS ARE SMALLER THAN 6 INCHES WITH NO FIRE HYDRANTS. THEREFORE NO FIRE FLOW SHOULD BE RECOGNIZED FOR ORANGEWOOD.

1.1.6 FIVE YEARS GROWTH

AVG. ANNUAL GROWTH = 0.57%
FIVE YRS. GROWTH = 5 X 0.57% = 2.85%
GROWTH FOR M5DADF = 2.85% X 156,380 = 4,457 GPD
GROWTH FOR ADF = 2.85 X 104,244 = 2,971 GPD
5 YR. CONNECTION GROWTH:
576 X 2.85% = 16 ERCS

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{156,380 + 0 + 4,457 - 11,728}{1,224,000} = 12.2\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{104,244 + 0 + 2,971 - 7,818}{756,000} = 13.2\%$$

LARGEST PERCEMTAGE CONTROLS, U/U = 13.2%

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT HYDROPNEUMATIC TANKS AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 13.2% TO MATCH THE U/U PERCENTAGE FOR THE WELLS. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT EACH WELL.

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

EQUIVALENT ERCS DURING TEST YEAR = 576

PER COUNT FROM SYSTEM MAP FURNISHED:
TOTAL AVAILABLE ERCS = 658

$$U/U = \frac{576 + 16}{658} = 89.97\%$$

VII. ORANGE COUNTY – CRESCENT HEIGHTS WATER SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: NONE, ALL WATER PURCHASED FROM ORLANDO UTILITIES COMMISSION.
1.1.2 FIRM RELIABLE CAPACITY – NOT APPLICABLE

1.2 WATER TREATMENT PLANT: - NOT APPLICABLE

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

AVG. ANNUAL GROWTH = 0.37%
5 YRS GROWTH = 5 X 0.37 = 1.85%
CONNECTED ERCS IN TEST YR. = 272 (EXHIBIT FS-2)
5 YRS. ERC GROWTH = 1.85% X 272 = 5 ERCS
TOTAL AVAILABLE ERCS = 334 (BY COUNT FROM SYSTEM MAP)

U/U = $\frac{272 + 5}{334}$ = 82.93%

VIII. ORANGE COUNTY – DAVIS SHORES WATER SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: NONE, ALL WATER PURCHASED FROM ORANGE COUNTY.
1.1.2 FIRM RELIABLE CAPACITY – NOT APPLICABLE

1.2 WATER TREATMENT PLANT: NOT APPLICABLE

1.3 WATER DISTRIBUTION SYSTEM

U/U = $\frac{\text{CONNECTED ERCS = 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$
CONNECTED ERCS = 44
AVAILABLE ERCS = 44

U/U = 100%, SYSTEM BUILT OUT

IX. SEMINOLE COUNTY – WEATHERSFIELD SYSTEMS

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 550 GPM + 1,000 GPM = 1,550 GPM
MDF = 1,550 GPM = 2,232,000 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: 550 GPM WITH THE 1,000 GPM WELL OUT OF SERVICE.
FRC = 550 GPM = 792,000 GPD (24 HRS PUMPING)

1.1.3 PER MFRS
ADF = 320,751 GPD
M5DADF = 481,800 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 10.2% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = 10.2% - 10% = 0.2%

ADF EXCESS UFW = 0.2% X 320,751 GPD = 642 GPD
M5DADF EXCESS UFW = 0.2% X 481,800 GPD = 964 GPD

1.1.5 FIRE FLOW (FF)

FF = 1,250 GPM FOR 2 HRS. DURATION
FF = 1,250 X 60 X 2 = 150,000 GALS

1.1.6 FIVE YEARS GROWTH

AVG. ANNUAL GROWTH = -1.53%
FIVE YEARS GROWTH = 5 X -1.53% = -7.65%
GROWTH FOR 5DMDF = -7.65% X 481,800 GPD = -36,858 GPD
GROWTH FOR ADF = -7.65% X 320,751 GPD = 24,537 GPD
AVG. TEST YR. ERCS = 1,178 (EXHIBIT FS-2)
GROWTH IN ERCS = 1,178 X –7.65% = -90 ERCS

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{481,800 + 150,000 - 36,858 - 964}{2,232,000} = 26.6\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YEARS\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{320,751 + 150,000 - 24,537 - 642}{792,000} = 56.3\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 56.3%

1.2 WATER TREATMENT PLANT

1.2.1 USED & USEFUL CALCULATION

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{MAXIMUM\ CAPACITY}$$

FROM MFRS:
TREATMENT CAPACITY = 1500 GPM = 2,160,000 GPD

$$U/U = \frac{481,800 + 150,000 - 36,858 - 964}{2,160,000} = 27.5\%$$

1.3 HIGH SERVICE PUMPING

FROM MFRS:
HIGH SERVICE PUMPING: 500 GPM + 700 GPM = 1,200 GPM
1,200 GPM = 1,728,000 GPD

FRC = 500 GPM = 720,000 GPD

$$U/U = \frac{MDF + FF + 5YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{481,800 + 150,000 - 36,858 - 964}{1,728,000} = 34.4\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YEARS\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{320,751 + 150,000 - 24,537 - 642}{720,000} = 61.9\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 61.9%

1.4 WATER STORAGE FACILITIES

$$U/U = \frac{1/2\ ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

PER MFRS:
TOTAL STORAGE CAPACITY = 100,000 GALS.

$$U/U = \frac{\frac{1}{2} \times 320,751 + 150,000 - 24,537 - 642}{100,000} = 100\%$$

1.5 WATER DISTRIBUTION SYSTEM

1.5.1 SYSTEM MAP COUNTS

TOTAL AVAILABLE ERCS = 1214
AVG. TEST YR. ERCS = 1178

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS.\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

$$U/U = \frac{1178 - 90}{1,214} = 89.62\%$$

2. WASTEWATER SYSTEM

2.1 MFR DATA

TREATMENT & DISPOSAL PURCHASED FROM CITY OF ALTAMONTE SPRINGS.

AVERAGE TEST YEAR CUSTOMERS = 1169 (FRANK SEIDMAN TESTIMONY, EXHIBIT FS-2)

2.2 WASTEWATER TREATMENT PLANT U/U
N/A – PURCHASED TREATMENT, ANY EXISTING WASTEWATER TREATMENT AND DISPOSAL FACILITIES MUST BE CONSIDERED 0% USED AND USEFUL.

2.3 WASTEWATER SYSTEM GROWTH

PER MFRS:
AVG. ANNUAL GROWTH = -0.85%
FIVE YRS. GROWTH = 5 X -.85% = -4.25%
ERC GROWTH = -4.25% X 1169 = -50 ERCS

2.4 WASTEWATER COLLECTION SYSTEM U/U PERCENTAGE

AVAILABLE ERCS = 1214 (BY COUNT FROM SYSTEM MAP FURNISHED)

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{1,169 - 50}{1214} = 92.2\%$$

X. SEMINOLE COUNTY - OAKLAND SHORES

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 1 WELL @ 400 GPM
MDF = 576,000 GPD (24 HRS. PUMPING)
INTERCONNECTION WITH CITY OF ALTAMONTE SPRINGS FOR BACKUP.

1.1.2 FIRM RELIABLE CAPACITY: TAKE AS 576,000 GPD BECAUSE OF AUTOMATIC INTERCONNECT.

1.1.3 PER MFRS

ADF = 82,636 GPD

M5DADF = 146,400 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)

(SEE EXHIBIT TLB-4)

N/A – FAULTY DATA

1.1.5 FIRE FLOW (FF)

UTILITY REQUESTS 600 GPM FOR TWO HRS. DURATION. FIRE FLOW NOT FURNISHED EXCEPT FOR 3 FIRE HYDRANTS COVERING A PORTION OF SYSTEM. FIRE FLOW SHOULD NOT BE ALLOWED.

1.1.6 FIVE YEARS GROWTH

AVG. ANNUAL GROWTH = -4.53% (MFR SCHEDULE F-9)

FIVE YEARS GROWTH = 5 X -4.53% = -22.65%

GROWTH FOR 5DMDF = -22.65% X 146,400 GPD = -33,159 GPD

GROWTH FOR ADF = -22.65% X 82,636 GPD = -18,717 GPD

TEST YR. ERCS = 224 (FROM MFRS & FRANK SEIDMAN EXHIBIT FS-2)

GROWTH IN ERCS = 224 X –22.65% = -51 ERCS

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{146,400 + 0 - 33,159 - 0}{576,000} = 19.7\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YEARS\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{82,636 + 0 - 18,717 - 0}{576,000} = 11.1\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 19.7%

1.2 WATER TREATMENT PLANT

1.2.2 USED & USEFUL CALCULATION

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{MAXIMUM\ CAPACITY}$$

FROM MFRS:
TREATMENT CAPACITY = 500 GPM = 720,000 GPD

$$U/U = \frac{146{,}400 + 0 - 33{,}159 - 0}{720{,}000} = 15.7\%$$

1.3 HIGH SERVICE PUMPING

FROM MFRS:
HIGH SERVICE PUMPING: 250 GPM + 250 GPM = 500 GPM
500 GPM = 720,000 GPD

FRC = 250 GPM = 360,000 GPD

$$U/U = \frac{\text{MDF + FF + 5YRS. GROWTH - EXCESS UFW}}{\text{TOTAL CAPACITY}}$$

$$U/U = \frac{146{,}400 + 0 - 33{,}159 - 0}{720{,}000} = 15.7\%$$

OR

$$U/U = \frac{\text{ADF + FF + 5 YEARS GROWTH - EXCESS UFW}}{\text{FRC}}$$

$$U/U = \frac{82{,}636 + 0 - 18{,}717 - 0}{360{,}000} = 17.8\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 17.8%

1.4 WATER STORAGE FACILITIES

$$U/U = \frac{\text{ADF + FF + 5 YRS. GROWTH - EXCESS UFW}}{\text{TOTAL CAPACITY}}$$

PER MFRS:
TOTAL STORAGE CAPACITY = 16,800 GALS.

$$U/U = \frac{82{,}636 + 0 - 18{,}717 - 0}{16{,}800} = 100\%$$

1.5 WATER DISTRIBUTION SYSTEM

1.5.1 SYSTEM MAP COUNTS

TOTAL AVAILABLE ERCS = 234
AVG. TEST YR. ERCS = 224 (EXHIBIT FS-2)

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{224 - 51}{234} = 73.9\%$$

XI. SEMINOLE COUNTY – LITTLE WEKIVA

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY; 1 WELL @ 65 GPM
MDF = 93,66 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: NONE

1.1.3 PER MFRS
ADF = 16,425 GPD
M5DADF = 29,200 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 13.04% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = 13.04% - 10% = 3.04%
ADF EXCESS UFW = 3.04% X 16,425 GPD = 499 GPD
M5DADF EXCESS UFW = 3.04% X 29,200 GPD = 888 GPD

1.1.5 FIRE FLOW: NOT REQUESTED FOR THIS SYSTEM WITH SMALL WATER MAINS AND NO FIRE HYDRANTS THROUGHOUT MOST OF SYSTEM.

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 0%

1.1.7 USED & USEFUL CALCULATIONS

U/U = 100%, ONLY ONE WELL, NO BACK-UP

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT A HYDROPNEUMATIC TANK AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 100% TO MATCH THE U/U

PERCENTAGE FOR THE WELL. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT THE WELL.

1.3 WATER DISTRIBUTION SYSTEM

COUNTS FROM SYSTEM MAP:
TOTAL AVAILABLE CONNECTIONS = 73 ERCS
CONNECTED ERCS = 61

1.3.1 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 0%

1.3.2 U/U CALCULATION

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{61 + 0}{73} = 83.6\%$$

XII. SEMINOLE COUNTY – PARK RIDGE

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY; 1 WELL @ 300 GPM
MDF = 432,000 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: NONE

1.1.3 PER MFRS
ADF = 21,718 GPD
M5DADF = 39,000 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 0
FAULTY DATA FURNISHED BY UTILITY

1.1.5 FIRE FLOW: NOT REQUESTED FOR THIS SYSTEM WITH SMALL WATER MAINS AND NO FIRE HYDRANTS THROUGHOUT MOST OF SYSTEM.

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = -0.48%
FIVE YRS. GROWTH = 5 X –0.48% = - 2.4%
FIVE YRS. ERC GROWTH = - 2.4% X 98 = - 2
MDF 5YRS. GROWTH = - 2.4% X 39,000 = - 936 GPD
ADF 5YRS. GROWTH = - 2.4% X 21,714 = - 521 GPD

1.1.7 USED & USEFUL CALCULATIONS

U/U = 100%, ONLY ONE WELL, NO BACK-UP

1.2 WATER TREATMENT PLANT

U/U = 100%

1.3 HIGH SERVICE PUMPING

HIGH SERVICE PUMPS: 2 @ 250 GPM = 500 GPM
MDF = 500 X 60 X 24 = 720,000 GPD
FRC = 250 X 60 X 24 = 360,000 GPD

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{39,000 + 0 - 936 - 0}{720,000} = 5.3\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{21,718 + 0 - 521 - 0}{360,000} = 5.9\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 5.9%

1.4 STORAGE

U/U = 100% (BY INSPECTON)

1.5 WATER DISTRIBUTION SYSTEM

COUNTS FROM SYSTEM MAP:
TOTAL AVAILABLE CONNECTIONS = 116 ERCS
CONNECTED ERCS = 98 (EXHIBIT FS-2)

1.5.1 FIVE YEARS GROWTH
- 2.4% X 98 = 2 ERCS

1.5.2 U/U CALCULATION

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{98 - 2}{116} = 82.8\%$$

XIII. PHILLIPS SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY; 1 WELL @ 110 GPM
MDF = 158,400 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: NONE

1.1.3 PER MFRS
ADF = 25,422 GPD
M5DADF = 47,000 GPD
AVG. CONNECTED ERCS = 74 (EXHIBIT FS-2)

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 16.8%
EXCESS UFW = 16.8% - 10% = 6.8%
M5DADF EXCESS UFW: 6.8% X 47,000 = 3,196 GPD
ADF EXCESS UFW: 6.8% X 25,422 = 1,729 GPD

1.1.5 FIRE FLOW: NOT REQUESTED FOR THIS SYSTEM WITH SMALL WATER MAINS AND NO FIRE HYDRANTS THROUGHOUT MOST OF SYSTEM.

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 1.58%
FIVE YRS. GROWTH = 5 X 1.58% = 7.9%
FIVE YRS. ERC GROWTH = 7.9% X 74 = 6 ERCS
MDF 5YRS. GROWTH = 7.9% X 47,000 = 3,713 GPD
ADF 5YRS. GROWTH = 7.9% X 25,422 = 2,008 GPD

1.1.7 USED & USEFUL CALCULATIONS

U/U = 100%, ONLY ONE WELL, NO BACK-UP

1.2 WATER TREATMENT PLANT

U/U = 100%

1.3 WATER DISTRIBUTION SYSTEM

COUNTS FROM SYSTEM MAP:
TOTAL AVAILABLE CONNECTIONS = 97 ERCS
CONNECTED ERCS = 74 (EXHIBIT FS-2)

1.3.1 U/U CALCULATION

$$U/U = \frac{\text{CONNECTED ERCS + 5 YR. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{74 + 6}{97} = 82.5\%$$

XIV CRYSTAL LAKE SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY; 1 WELL @ 240 GPM
MDF = 345,600 GPD (24 HRS. PUMPING)
AUTOMATIC INTERCONNECT WITH CITY OF SANFORD

1.1.2 FIRM RELIABLE CAPACITY: TAKE AS 345,600 GPD

1.1.3 PER MFRS
ADF = 38,751 GPD
M5DADF = 67,600 GPD
AVG. CONNECTED ERCS = 165 (EXHIBIT FS-2)

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 3.2%
EXCESS UFW = NONE

1.1.5 FIRE FLOW: NOT REQUESTED FOR THIS SYSTEM WITH SMALL WATER MAINS AND NO FIRE HYDRANTS THROUGHOUT SYSTEM.

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 1.53%
FIVE YRS. GROWTH = 5 X 1.53% = 7.65%
FIVE YRS. ERC GROWTH = 7.65% X 165 = 13
MDF 5YRS. GROWTH = 7.65% X 67,600 = 5,171 GPD
ADF 5YRS. GROWTH = 7.65% X 38,751 = 2,964 GPD

1.1.7 USED & USEFUL CALCULATIONS

U/U = 100%, ONLY ONE WELL, NO BACK-UP

1.2 WATER TREATMENT PLANT

U/U = 100%

1.3 WATER DISTRIBUTION SYSTEM

COUNTS FROM SYSTEM MAP:
TOTAL AVAILABLE CONNECTIONS = 212 ERCS
CONNECTED ERCS = 165 (EXHIBIT FS-2)

1.3.1 U/U CALCULATION

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{165 + 13}{212} = 84.0\%$$

XV. RAVENNA PARK/LINCOLN HEIGHTS SYSTEMS

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 200 GPM + 240 GPM = 440 GPM
MDF = 440 GPM = 633,600 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: 200 GPM WITH THE 240 GPM WELL OUT OF SERVICE.
FRC = 200 GPM = 288,000 GPD (24 HRS PUMPING)

1.1.3 PER MFRS
ADF = 91,052 GPD

M5DADF = 142,600 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 10.8% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = 10.8% - 10% = 0.8%
ADF EXCESS UFW = 0.8% X 91,052 GPD = 728 GPD
M5DADF EXCESS UFW = 0.8% X 142,600 GPD = 1,141 GPD

1.1.5 FIRE FLOW (FF)
NONE REQUESTED, NO FIRE HYDRANTS, SMALL LINES

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 1.63%
FIVE YEARS GROWTH = 5 X 1.63% = 8.15%
GROWTH FOR M5DADF = 8.15% X 142,600 GPD = 11,622 GPD
GROWTH FOR ADF = 8.15% X 91,052 GPD = 7,421 GPD

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{142,600 + 0 + 11,622 - 1,141}{633,600} = 24.2\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YEARS\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{91,052 + 0 + 7,421 - 728}{288,000} = 33.9\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 33.9%

1.2 WATER TREATMENT PLANT

440 GPM CASCADE AERATION: CAPACITY = 633,600 GPD

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{MAXIMUM\ CAPACITY}$$

$$U/U = \frac{142,600 + 0 + 11,622 - 1,141}{633,600} = 24.2\%$$

1.3 WATER STORAGE FACILITIES

$$U/U = \frac{ADF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{91{,}052 + 7{,}421 - 728}{20{,}000} = 100\%$$

1.4 HIGH SERVICE PUMPS

FROM MFRS:
HIGH SERVICE PUMPS = 2 @ 250 GPM = 500 GPM
500 GPM = 720,000 GPD
FRC = 250 GPD = 360,000 GPD

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{142{,}600 + 0 + 11{,}622 - 1{,}141}{720{,}000} = 21.3\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{91{,}052 + 0 + 7{,}421 - 728}{360{,}000} = 27.2\%$$

GREATER PERCENTAGE CONTROLS, U/U = 27.2%

1.5 WATER DISTRIBUTION SYSTEM

AVG. CONNECTED ERCS = 335 (EXHIBIT FS-2)

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

COUNT PER ORIGINAL SYSTEM DRAWING SUBMITTED BY UTILITY:

COMMERCIAL CONNECTIONS	=	5
SINGLE FAMILY RESIDENCES	=	383
SCHOOL (4" METER)	=	10
TOTAL AVAILABLE ERCS	=	397

1.3.1 FIVE YEARS GROWTH

5 YRS. GROWTH = 8.15% X 335 = 27 ERCS

1.3.3 U/U CALCULATION:

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{335 + 27}{397} = 91.2\%$$

2. WASTEWATER SYSTEM

2.1 MFR DATA

TREATMENT & DISPOSAL PURCHASED FROM CITY OF SANFORD

AVERAGE TEST YEAR CUSTOMERS = 233 (FRANK SEIDMAN TESTIMONY, EXHIBIT FS-2)

2.2 WASTEWATER TREATMENT PLANT U/U

N/A – PURCHASED TREATMENT, ANY EXISTING WASTEWATER TREATMENT AND DISPOSAL FACILITIES MUST BE CONSIDERED 0% USED AND USEFUL.

2.3 WASTEWATER SYSTEM GROWTH

PER MFRS:

AVG. ANNUAL GROWTH = 2.51%
FIVE YRS. GROWTH = 5 X 2.51% = 12.55%
ERC GROWTH = 12.55% X 233 = 29 ERCS

2.4 WASTEWATER COLLECTION SYSTEM U/U PERCENTAGE

AVAILABLE ERCS = 294 (BY COUNT FROM SYSTEM MAP FURNISHED)

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS. GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

$$U/U = \frac{233 + 29}{294} = 89.1\%$$

XVI. BEAR LAKE SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 1 WELL @ 220 GPM
MDF = 316,800 GPD (24 HRS. PUMPING)

FIRM RELIABLE CAPACITY: NONE

1.1.8 PER MFRS
ADF = 60,515 GPD
M5DADF = 94,400 GPD

1.1.9 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 5.6% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = NONE

1.1.10 FIRE FLOW (FF)
NONE REQUESTED, NO FIRE HYDRANTS, SMALL LINES

1.1.11 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 0.13%
FIVE YEARS GROWTH = 5 X 0.13% = 0.65%
GROWTH FOR M5DADF = 0.65% X 94,400 GPD = 614 GPD
GROWTH FOR ADF = 0.65% X 60,515 GPD = 393 GPD

1.1.12 USED & USEFUL CALCULATIONS

U/U = 100%

1.2 WATER TREATMENT PLANT

200 GPM CASCADE AERATION: CAPACITY = 288,000 GPD

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{MAXIMUM\ CAPACITY}$$

$$U/U = \frac{94,400 + 0 + 614 - 0}{288,000} = 32.8\%$$

1.3 WATER STORAGE FACILITIES

$$U/U = \frac{ADF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{60{,}515 + 393 - 0}{13{,}800} = 100\%$$

1.4 HIGH SERVICE PUMPS

FROM MFRS:
HIGH SERVICE PUMPS = 2 @ 200 GPM = 400 GPM
400 GPM = 576,000 GPD
FRC = 200 GPD = 288,000 GPD

$$U/U = \frac{MDF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{94{,}400 + 0 + 614 - 0}{576{,}000} = 16.5\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YRS.\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{60{,}515 + 0 + 614 - 0}{288{,}000} = 21.2\%$$

GREATER PERCENTAGE CONTROLS, U/U = 21.2%

1.5 WATER DISTRIBUTION SYSTEM

AVG. CONNECTED ERCS = 220 (EXHIBIT FS-2)

$$U/U = \frac{CONNECTED\ ERCS + 5\ YRS\ GROWTH}{TOTAL\ AVAILABLE\ ERCS}$$

COUNT PER ORIGINAL SYSTEM DRAWING SUBMITTED BY UTILITY:

COMMERCIAL CONNECTIONS	=	7
SINGLE FAMILY RESIDENCES	=	231
TOTAL AVAILABLE ERCS	=	238

5 YRS. GROWTH: 0.65% X 220 = 1

$$U/U = \frac{220 + 1}{238} = 92.9\%$$

XVII. JANSEN SYSTEM

1. WATER SYSTEM

1.1 SOURCE OF SUPPLY AND PUMPING

1.1.1 TOTAL WELL CAPACITY: 240 GPM + 190 GPM = 430 GPM
MDF = 430 GPM = 619,200 GPD (24 HRS. PUMPING)

1.1.2 FIRM RELIABLE CAPACITY: 190 GPM WITH THE 240 GPM WELL OUT OF SERVICE.
FRC = 190 GPM = 273,600 GPD (24 HRS PUMPING)

1.1.3 PER MFRS
ADF = 77,827 GPD
M5DADF = 137,000 GPD

1.1.4 EXCESS UNACCOUNTED FOR WATER (UFW)
TOTAL UFW = 1.5% (SEE EXHIBIT TLB-4)
ALLOWABLE UFW = 10%
EXCESS UFW = NONE

1.1.5 FIRE FLOW (FF)
NONE REQUESTED AND NONE FURNISHED

1.1.6 FIVE YEARS GROWTH
AVG. ANNUAL GROWTH = 1.04%
FIVE YEARS GROWTH = 5 X 1.04% = 5.2%
GROWTH FOR 5DMDF = 5.2% X 137,000 GPD = 7,124 GPD
GROWTH FOR ADF = 5.2% X 77,827 GPD = 4,047 GPD

1.1.7 USED & USEFUL CALCULATIONS

$$U/U = \frac{MDF + FF + 5YRS.\ GROWTH - EXCESS\ UFW}{TOTAL\ CAPACITY}$$

$$U/U = \frac{137,000 + 0 + 7,124 - 0}{619,200} = 23.3\%$$

OR

$$U/U = \frac{ADF + FF + 5\ YEARS\ GROWTH - EXCESS\ UFW}{FRC}$$

$$U/U = \frac{77,827 + 0 + 4,047 - 0}{273,600} = 29.9\%$$

LARGEST PERCENTAGE CONTROLS, U/U = 29.9%

1.2 WATER TREATMENT PLANT

SYSTEM HAS NO STORAGE EXCEPT HYDROPNEUMATIC TANKS AND NO HIGH SERVICE PUMPING. THEREFORE THE USED AND USEFUL PERCENTAGE FOR THE OVERALL WATER TREATMENT PLANT SHOULD BE TAKEN AT 29.9% TO MATCH THE U/U PERCENTAGE FOR THE WELLS. THE ONLY FACILITIES INVOLVED ARE THE CHLORINATION FACILITIES AT EACH WELL.

1.3 WATER DISTRIBUTION SYSTEM

$$U/U = \frac{\text{CONNECTED ERCS + 5 YRS GROWTH}}{\text{TOTAL AVAILABLE ERCS}}$$

COUNT PER ORIGINAL SYSTEM DRAWING SUBMITTED BY UTILITY:

SINGLE FAMILY RESIDENCE ERCS = 271
CONNECTED ERCS = 248 (EXHIBIT FS-2)

1.3.1 FIVE YEARS GROWTH
5.2% X 248 = 13

1.3.3 U/U CALCULATION:

$$U/U = \frac{248 + 13}{271} = 96.3\%$$

EXHIBIT TLB – 3A

SUMMARY OF USED & USEFUL CALCULATIONS

SUMMARY OF USED AND USEFUL CALCULATIONS									EXHIBIT TLB-3, PAGE 1A	
	Marion Co. Golden Hills/ Crownwood	Pnnellas Co. Lake Tarpon	Pasco Co. Wis-Bar	Pasco Co. Buena Vista	Pasco Co. Summer-tree	Pasco Co. Orange-wood	Orange Co. Crescent Heights	Orange Co Davis Shores	Seminole Co. Weathers-field	Seminole Co. Oakland Shores
WATER SYSTEMS										
Source of Supply & Pumping	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	56.30%	19.70%
Water Treatment Plant	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	27.50%	15.70%
High Service Pumping									61.90%	17.80%
Storage Facilities									100%	100%
Water Distribution System	88.64%	94.42%	97.20%	98.20%	77.00%	89.97%	82.93%	100%	89.60%	73.90%
WASTEWATER SYSTEMS										
Treatment Plant	67.75%		N/A		N/A				N/A	
Collection System	51.47%		97.20%		65.96%				92.20%	

	Seminole Co Little Wekiva	Seminole Co Park Ridge	Seminole Co. Phillips	Seminole Co. Crystal Lake	Seminole Co. Ravenna Prk Lincoln Hts.	Seminole Co. Bear Lake	Seminole Co. Jansen
WATER SYSTEMS							
Source of Supply & Pumping	100%	100%	100%	100%	33.90%	100%	29.90%
Water Treatment Plant	100%	100%	100%	100%	24.20%	32.80%	29.90%
High Service Pumping		5.90%			27.20%	21.20%	
Storage Facilities		100%			100%	100%	
Water Distribution System	83.60%	82.80%	82.50%	84.00%	91.20%	92.90%	96.30%
WASTEWATER SYSTEMS							
Treatment Plant					N/A		
Collection System					89.10%		

SUMMARY OF USED AND USEFUL CALCULATIONS									EXHIBIT TLB-3, PAGE 1A	
	Marion Co. Golden Hills/ Crownwood	Pnnellas Co. Lake Tarpon	Pasco Co. Wis-Bar	Pasco Co. Buena Vista	Pasco Co. Summer-tree	Pasco Co. Orange-wood	Orange Co. Crescent Heights	Orange Co Davis Shores	Seminole Co. Weathers-field	Seminole Co Oakland Shores
WATER SYSTEMS										
Source of Supply & Pumping	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	56.30%	19.70%
Water Treatment Plant	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	27.50%	15.70%
High Service Pumping									61.90%	17.80%
Storage Facilities									100%	100%
Water Distribution System	88.64%	94.42%	97.20%	98.20%	77.00%	89.97%	82.93%	100%	89.60%	73.90%
WASTEWATER SYSTEMS										
Treatment Plant	67.75%		N/A		N/A				N/A	
Collection System	51.47%		97.20%		65.96%				92.20%	

	Seminole Co Little Wekiva	Seminole Co Park Ridge	Seminole Co Phillips	Seminole Co Crystal Lake	Seminole Co Ravenna Prk Lincoln Hts.	Seminole Co. Bear Lake	Seminole Co. Jansen
WATER SYSTEMS							
Source of Supply & Pumping	100%	100%	100%	100%	33.90%	100%	29.90%
Water Treatment Plant	100%	100%	100%	100%	24.20%	32.80%	29.90%
High Service Pumping		5.90%			27.20%	21.20%	
Storage Facilities		100%			100%	100%	
Water Distribution System	83.60%	82.80%	82.50%	84.00%	91.20%	92.90%	96.30%
WASTEWATER SYSTEMS							
Treatment Plant					N/A		
Collection System					89.10%		

SUMMARY OF USED AND USEFUL CALCULATIONS									EXHIBIT TLB-3, PAGE 1A	
	Marion Co. Golden Hills/ Crownwood	Pnnellas Co. Lake Tarpon	Pasco Co. Wis-Bar	Pasco Co. Buena Vista	Pasco Co. Summer-tree	Pasco Co. Orange-wood	Orange Co. Crescent Heights	Orange Co. Davis Shores	Seminole Co. Weathers-field	Seminole Co. Oakland Shores
WATER SYSTEMS										
Source of Supply & Pumping	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	56.30%	19.70%
Water Treatment Plant	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	27.50%	15.70%
High Service Pumping									61.90%	17.80%
Storage Facilities									100%	100%
Water Distribution System	88.64%	94.42%	97.20%	98.20%	77.00%	89.97%	82.93%	100%	89.60%	73.90%
WASTEWATER SYSTEMS										
Treatment Plant	67.75%		N/A		N/A				N/A	
Collection System	51.47%		97.20%		65.96%				92.20%	

	Seminole Co. Little Wekiva	Seminole Co. Park Ridge	Seminole Co. Phillips	Seminole Co. Crystal Lake	Seminole Co. Ravenna Prk Lincoln Hts.	Seminole Co. Bear Lake	Seminole Co. Jansen
WATER SYSTEMS							
Source of Supply & Pumping	100%	100%	100%	100%	33.90%	100%	29.90%
Water Treatment Plant	100%	100%	100%	100%	24.20%	32.80%	29.90%
High Service Pumping		5.90%			27.20%	21.20%	
Storage Facilities		100%			100%	100%	
Water Distribution System	83.60%	82.80%	82.50%	84.00%	91.20%	92.90%	96.30%
WASTEWATER SYSTEMS							
Treatment Plant					N/A		
Collection System					89.10%		

SUMMARY OF USED AND USEFUL CALCULATIONS									EXHIBIT TLB-3, PAGE 1A	
	Marion Co.	Pnnellas Co.	Pasco Co.	Pasco Co.	Pasco Co.	Pasco Co.	Orange Co.	Orange Co.	Seminole Co.	Seminole Co.
	Golden Hills/	Lake	Wis-Bar	Buena	Summer-	Orange-	Crescent	Davis	Weathers-	Oakland
	Crownwood	Tarpon		Vista	tree	wood	Heights	Shores	field	Shores
WATER SYSTEMS										
Source of Supply & Pumping	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	56.30%	19.70%
Water Treatment Plant	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	27.50%	15.70%
High Service Pumping									61.90%	17.80%
Storage Facilities									100%	100%
Water Distribution System	88.64%	94.42%	97.20%	98.20%	77.00%	89.97%	82.93%	100%	89.60%	73.90%
WASTEWATER SYSTEMS										
Treatment Plant	67.75%		N/A		N/A				N/A	
Collection System	51.47%		97.20%		65.96%				92.20%	

	Seminole Co.	Seminole Co.	Seminole Co.	Seminole Co.	Seminole Co.	Seminole Co.	Seminole Co.
	Little	Park	Phillips	Crystal	Ravenna Prk	Bear	Jansen
	Wekiva	Ridge		Lake	Lincoln Hts.	Lake	
WATER SYSTEMS							
Source of Supply & Pumping	100%	100%	100%	100%	33.90%	100%	29.90%
Water Treatment Plant	100%	100%	100%	100%	24.20%	32.80%	29.90%
High Service Pumping		5.90%			27.20%	21.20%	
Storage Facilities		100%			100%	100%	
Water Distribution System	83.60%	82.80%	82.50%	84.00%	91.20%	92.90%	96.30%
WASTEWATER SYSTEMS							
Treatment Plant					N/A		
Collection System					89.10%		

EXHIBIT TLB – 3A

SUMMARY OF USED & USEFUL CALCULATIONS

SUMMARY OF USED AND USEFUL CALCULATIONS									EXHIBIT TLB-3, PAGE 1A	
	Marion Co.	Pnnellas Co.	Pasco Co.	Pasco Co.	Pasco Co.	Pasco Co.	Orange Co.	Orange Co	Seminole Co.	Seminole Co.
	Golden Hills/	Lake	Wis-Bar	Buena	Summer-	Orange-	Crescent	Davis	Weathers-	Oakland
	Crownwood	Tarpon		Vista	tree	wood	Heights	Shores	field	Shores
WATER SYSTEMS										
Source of Supply & Pumping	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	56.30%	19.70%
Water Treatment Plant	47.80%	39.31%	N/A	100%	27.50%	13.20%	N/A	N/A	27.50%	15.70%
High Service Pumping									61.90%	17.80%
Storage Facilities									100%	100%
Water Distribution System	88.64%	94.42%	97.20%	98.20%	77.00%	89.97%	82.93%	100%	89.60%	73.90%
WASTEWATER SYSTEMS										
Treatment Plant	67.75%		N/A		N/A				N/A	
Collection System	51.47%		97.20%		65.96%				92.20%	

	Seminole Co	Seminole Co	Seminole Co	Seminole Co	Seminole Co.	Seminole Co.	Seminole Co.
	Little	Park	Phillips	Crystal	Ravenna Prk	Bear	Jansen
	Wekiva	Ridge		Lake	Lincoln Hts.	Lake	
WATER SYSTEMS							
Source of Supply & Pumping	100%	100%	100%	100%	33.90%	100%	29.90%
Water Treatment Plant	100%	100%	100%	100%	24.20%	32.80%	29.90%
High Service Pumping		5.90%			27.20%	21.20%	
Storage Facilities		100%			100%	100%	
Water Distribution System	83.60%	82.80%	82.50%	84.00%	91.20%	92.90%	96.30%
WASTEWATER SYSTEMS							
Treatment Plant					N/A		
Collection System					89.10%		

EXHIBIT TLB - 4
UNACCOUNTED FOR WATER

EXHIBIT TLB-4

CALCULATION OF UNACCOUNTED FOR WATER IN UTILITIES, INC. OF FLORIDA
17 WATER SYSTEMS IN DOCKET NO. 020071-WS

1. Marion County – 1 system (Golden Hills/Crownwood/Marion)

2001 Water Balance

Total Water Pumped	=	59,497,000 gals.
Total Water Sold	=	45,432,000 gals.
Difference	=	14,065,000 gals
Other Uses (By Utility)	=	853,000 gals
Difference	=	13,212,000 gals

Unaccounted for Water (UFW) = 13,212,000/59,497,000 = 22.21%

Excessive UFW = 12.21% = 7,262,300 gals = 19,897 GPD

2. Orange County (Two systems)

A. Crescent Heights System

2001 Water Balance

Total Water Pumped	=	27,329,000 gals
Total Water Sold	=	24,517,000 gals
Difference	=	2,812,000 gals

UFW = 2,812,000/27,329,000 = 10.29%

All water purchased from Orlando Utilities Commission

B. Davis Shores System

2001 Water Balance

Total Water Pumped & Purchased	=	4,328,000 gals
Total Water Sold	=	4,235,000 gals
Difference	=	93,000 gals

UFW = 93,000/4,328,000 = 2.15%

3. Pasco County (4 Systems)

A. Orangewood System

Total Water Pumped	=	38,017,000 gals
Total Water Sold	=	31,334,000 gals
Difference	=	6,683,000 gals
Other Uses (By Utility)	=	47,000 gals
Difference	=	6,636,000 gals

UFW = 6,636,000/38,017,000 = 17.5%

Excessive UFW = 7.5% = 2,851,300 gals. = 7,812 GPD

B. Summertree System

Total Water Pumped	=	55,874,000 gals
Total Water Sold	=	46,572,000 gals
Difference	=	9,302,000 gals
Other Uses (By Utility)	=	243,000 gals
Difference	=	9,059,000 gals

UFW = 9,059,000/55,874,000 = 16.2%

Excessive UFW = 6.2% = 3,471,600 gals = 9,511 GPD

C. Buena Vista System

Total Water Pumped	=	53,637,000 gals
Total Water Sold	=	47,858,000 gals
Difference	=	5,779,000 gals
Other Uses (By Utility)	=	124,000 gals
Difference	=	5,655,000 gals

UFW = 5,655,000/53,637,000 = 10.5%

Excessive UFW = 0.5% = 291,300 gals = 798 GPD

D. Wis-Bar System

Total Water Pumped & Purchased	=	3,858,000 gals
Total Water Sold	=	3,764,000 gals
Difference	=	94,000 gals

UFW = 94,000/3,858,000 = 2.44%

All water purchased from Holiday Gardens

4. Pinellas County (1 system – Lake Tarpon)

Lake Tarpon System

Total Water Pumped	=	28,512,000 gals
Total Water Sold	=	22,611,000 gals
Difference	=	5,901,000 gals
Other Uses (By Utility)	=	20,000 gals
Difference	=	5,881,000 gals

UFW = 5,881,000/28,512,000 = 20.6%

Excessive UFW = 10.6% = 3,029,800 gals = 8,301 GPD

5. Seminole County (9 systems)

A. Bear Lake System

Total Water Pumped	=	22,088,000 gals
Total Water Sold	=	20,862,000 gals
Difference	=	1,226,000 gals

UFW = 1,226,000/22,088,000 = 5.6%

B. Crystal Lake System

Total Water Pumped	=	14,144,000 gals
Total water Sold	=	13,273,000 gals
Difference	=	871,000 gals
Other Uses (By Utility)	=	415,000 gals
Difference	=	456,000 gals

UFW = 456,000/14,144,000 = 3.2%

C. Jansen System

Total Water Pumped	=	28,407,000 gals
Total Water Sold	=	27,887,000 gals
Difference	=	520,000 gals
Other Uses (By Utility)	=	84,000 gals
Difference	=	436,000 gals

UFW = 436,000/28,407,000 = 1.5%

D. Little Wekiva System

Total Water Pumped	=	5,995,000 gals
Total Water Sold	=	5,213,000 gals
Difference	=	782,000 gals

UFW = 782,000/5,995,000 = 13.04%

Excessive UFW = 3.04% = 182,500 gals = 500 GPD

E. Oakland Shores System

Total Water Pumped	=	29,187,000 gals
Total Water Sold	=	30,162,000 gals
Difference	=	-975,000 gals

Obviously faulty data since more water sold than pumped and/or purchased

F. Park Ridge System

Total Water Pumped	=	7,409,000 gals
Total Water Sold	=	7,927,000 gals
Difference	=	-518,000 gals

Obviously faulty data since more water sold than pumped and/or purchased

G. Phillips System

Total Water Pumped	=	9,279,000 gals
Total Water Sold	=	7,599,000 gals
Difference	=	1,680,000 gals
Other Uses (By Utility)	=	124,000 gals
Difference	=	1,556,000 gals

UFW = 1,556,000/9,279,000 = 16.8%

Excessive UFW = 6.8% = 628,100 gals = 1,721 GPD

H. Ravenna Park/Lincoln Heights System

Total Water Pumped	=	33,234,000 gals
Total Water Sold	=	29,521,000 gals
Difference	=	3,713,000 gals
Other Uses (By Utility)	=	140,000 gals
Difference	=	3,573,000 gals

UFW = 3,573,000/33,234,000 = 10.8%

Excessive UFW = 0.8% = 249,600 gals = 684 GPD

I. Weathersfield System

Total Water Pumped	=	117,074,000 gals
Total Water Sold	=	104,948,000 gals
Difference	=	12,126,000 gals
Other Uses (By Utility)	=	216,000 gals
Difference	=	11,910,000 gals

UFW = 11,910,000/117,074,000 = 10.2%

Excessive UFW = 234,148 gals = 642 GPD

EXHIBIT TLB – 5

ANALYSIS OF PLANT IN SERVICE AMOUNTS

				EXHIBIT TLB-5, ANALYSIS OF PLANT IN SERVICE AMOUNTS, PAGE 1 OF 4	
UTILITIES, INC. OF FLORIDA - ANALYSIS OF WATER & WASTEWATER PLANT IN SERVICE					
LOCATION	**TYPE**	**DEC. 31, 1997**	**DEC. 31, 2001**	**DIFFERENCE**	**PRINCIPAL AREAS OF INCREASES**
1. Crownwood	water	$93,233.17	$97,576.82	$4,343.65	none
2. Crownwood	wastewater	$146,514.33	$165,170.71	$18,656.38	Sewer Mains = $15,400
					Sewage Treatment Plant = $3,200
2A. Golden Hills	water	$491,756.84	$523,959.05	$32,202.21	Elect. Pump Equipt. = $3,000
					Trans. & Dist Mains = $4,500
					Service Lines = $20,000
					Meters = $4,000
3. Lake Tarpon	water	$315,267.26	$339,459.85	$24,192.59	Water Treatment Equipt. = $3,000
					Service Lines = $16,000
4. Davis Shores	water	$41,724.39	$41,749.80	$25.41	none
5. Crescent Heights	water	$120,161.88	$120,621.79	$459.91	none
6. Orangewood	water	$202,209.04	$351,895.75	$149,686.71	Elect. Pump Equip. = $6,500
					Water Treat. Equip. = $10,500
					Trans. & Dist. Mains = $27,500
					Meters = $6,800
					Meter Installation = $13,700
					Dist. Resv. & Standpipes = $44,800
					Wells & Springs = $7,400
7. Buena Vista*	water	$16,508	$55,112	$38,604.00	Organization = $9,512
$0 shown before year 2000. System apparantly purchased in 2000 at little cost.					Struct. & Improv. (Pump Plant) = $2,600
					Elect. Pump Equipt. = $5,600
					Meters = $8,000
					Hydrants = $7,000

			EXHIBIT TLB-5, ANALYSIS OF PLANT IN SERVICE AMOUNTS, PAGE 2 OF 4		
UTILITIES, INC. OF FLORIDA - ANALYSIS OF WATER & WASTEWATER PLANT IN SERVICE					
LOCATION	TYPE	DEC. 31, 1997	DEC. 31, 2001	DIFFERENCE	PRINCIPAL AREAS OF INCREASES
8. Summertree*	water	$872,987.02	$994,691.76	$121,704.74	Wells & Springs = $75,399.67 (in 2001)
*1/1/00 to 12/31/01					Elect. Pump Equip. = $5,000
					Water Treat. Equip. = $3,600
					Dist. Resv. & Standpipes = $28,500
					Service Lines = $8,000
9. Summertree***	wastewater	$859,002.72	$962,368.00	$103,365.28	Lift Stations = $22,500
*** All wastewater is now pumped to Pasco County for treatment, therefore					Mains = $2,000
all portions of treatment plant in service should be deleted from plant in service or else					Manholes = $25,538
these facilities should be considered 0% used and useful. The amounts of plant in service					Treatment Plant = $47,633
shown by the utility for these facilites at 12/31/01 are $114,849.00 for sewer lagoon and					
$109,496.00 for treatment and disposal equipment. As far as I can tell from the MFRs					
Schedule A-6, page 3 of 3, these facilities and another $30,087.oo for structures and improvements					
are all still counted under sewer plant in service.					
10. Jensen	water	$252,237.11	$291,748.21	$39,511.10	Elect. Pump. Equipt. = $10,300
					Trans. & Dist. System = $25,100 (in 20000
					Service Lines = $3,300
11. Bear Lake	water	$142,271.43	$153,739.00	$11,467.57	Dist. Resv. & Standpipes = $6,300.00

			EXHIBIT TLB-5. ANALYSIS OF PLANT IN SERVICE AMOUNTS, PAGE 3 OF 4		
UTILITIES, INC. OF FLORIDA - ANALYSIS OF WATER & WASTEWATER PLANT IN SERVICE					
LOCATION	**TYPE**	**DEC. 31, 1997**	**DEC. 31, 2001**	**DIFFERENCE**	**PRINCIPAL AREAS OF INCREASES**
12. Ravenna Park / Lincoln Heights	water	$276,276.88	$303,423.29	$27,146.41	Elect. Pump Equip. = $4,414 Trans. & Dist. Mains = $18,803 (in 2000)
13. Ravenna Park / Lincoln Heights*	wastewater	$547,761.75	$684,819.90	$137,058.15	Treatment Plant = $115,229
*All wastewater since July, 2001 has been pumped to City of Sanford for treatment. Therefore the elements of the sewer plant in service as of 12/31/01should be removed from plant in service or these elements counted as 0% used and useful. The elements of plant in service shown by the utility which are not now in service would include the treatment plant at $329,536.64, the sewer lagoons at $590.00 and probably the buildings and structures at $57,099.91. Also Land and Land Rights at $5,595.72 are probably where the old treatment pl plant was located.					
14. Wis-Bar*	water	$631.00	$17,342.76	$16,711.76	Organization = $14,937.00
*First Amount for plant in service shown as $631 at 6/30/00. Apparantly this water system was purchased in 2000 for a small amount.					
15. Wis-Bar*	wastewater	$450.00	$3,429.00	$2,979.00	Lift Station = $2,784.49
*First amount of plant in service shown as $450 at 6/30/00. Waste water is pumped to Pasco County for treatment					
16. Crystal Lake	water	$113,383.00	$123,567.00	$10,184.00	Elect Pump Equip. = $7,900
17. Phillips	water	$84,668.31	$89,543.77	$4,875.46	Trans. & Dist. Mains = $2,815.00
18. Park Ridge	water	$108,839	$114,225	$5,386.00	Elect Pump Equip. = $5,239.00

			EXHIBIT TLB-5, ANALYSIS OF PLANT IN SERVICE AMOUNTS, , PAGE 4 OF 4		
UTILITIES, INC. OF FLORIDA - ANALYSIS OF WATER & WASTEWATER PLANT IN SERVICE					
LOCATION	**TYPE**	**DEC. 31, 1997**	**DEC. 31, 2001**	**DIFFERENCE**	**PRINCIPAL AREAS OF INCREASES**
19. Little Wekiva	water	$46,226.96	$50,508.58	$4,281.62	Struct. & Improvements = $2,515.00
20. Oakland Shores	water	$260,858.00	$292,087.00	$31,229.00	Wells & Springs = $4,284
					Dist. Resv. & Standpipes = $22,606
					Trans. & Dist. Mains = $2,735
21. Weathersfield	water	$968,772.52	$1,030,843.84	$62,071.32	Elect. Pump Equip. = $39,871.26
					Meters = $6,725.49
					Mains = $3,454.75
22. Weathersfield *	wastewater	$942,989.18	$965,025.21	$22,036.03	Service lines = $9,557.77
* Wastewater is pumped to the City of Altamonte Springs fo			for treatment. Therefore		Sewage Treatment Plant = $6,073.42
any items in wastewater plant in service which may be related to the former					Lift Stations = $3,271.69
treatment plant should be deducted from plant in service or else considered 0% used & useful.					
These items include Building & Structures at $132,286.99; Land Rights at $10,876.32					
and Additions to Treatment Plant at $6,073.42.					
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COLUMN-SET 1
PERIOD ENDING: 12/31/01
SUBDIV: S-5L49.FLA U. I. OF FLORIDA

Sub 6

MONTHLY BALANCE SHEET PYA

ACCOUNT	DESCRIPTION	PYA;BEG:JAN	PYA;BEG:FEB	PYA;BEG:MAR	PYA;BEG:APR	PYA;BEG:MAY	PYA;BEG:JUN
3035040	L & L RIGHTS(TRANS&DIST)	245.51	245.51	245.51	245.51	245.51	245.51
3036010	LAND & LAND RIGHTS	2144.39	2144.39	2144.39	2144.39	2144.39	2144.39
3043021	STRUCT & IMPRV (PUMP PLT)	22525.98	22525.98	22525.98	22525.98	22525.98	22525.98
3044031	STRUCT & IMPRV (WATER T P)	30298.81	30298.81	30298.81	30298.81	30298.81	30298.81
3072014	WELLS & SPRINGS	8151.42	8151.42	8151.42	8151.42	8151.42	8151.42
3113025	ELECTRIC PUMP EQUIP	49017.31	49017.31	49017.31	51734.87	52953.21	52953.21
3204032	WATER TREATMENT EQPT	16554.00	16554.00	16554.00	16554.00	16554.00	16674.87
3305042	DIST RESV & STNDPIPES	44475.20	44475.20	44475.20	44475.20	44475.20	44475.20
3315043	TRANS & DISTR MAINS	76737.39	76737.39	76737.39	76737.39	76737.39	76737.39
3335045	SERVICE LINES	25368.85	25368.85	25368.85	25368.85	25368.85	25387.21
3345046	METERS	20265.73	20265.73	20265.73	20265.73	20265.73	20265.73
3345047	METER INSTALLATIONS	1079.74	1079.74	1079.74	1079.74	1079.74	1079.74
3446095	LABORATORY EQPT	1789.05	1789.05	1789.05	1789.05	1789.05	1789.05
3466094	TOOLS SHOP & MISC EQPT	694.78	694.78	694.78	694.78	694.78	694.78
101.1	WTR UTILITY PLANT IN SERVICE	299348.16	299348.16	299348.16	302065.72	303284.06	303423.29
3537002	L & L RIGHTS	5595.72	5595.72	5595.72	5595.72	5595.72	5595.72
3542011	LIFT STATION	48061.91	48061.91	48061.91	50099.91	50099.91	50099.91
3547003	BLDGS & STRUCTS	57099.87	57099.87	57099.87	57099.87	57099.87	57099.87
3602006	SEWAGE SERVICE LINES	21637.19	21637.19	21637.19	21637.19	21637.19	21637.19
3602007	FORCE OR VACUUM MAINS	308.37	308.37	308.37	308.37	308.37	308.37
3612008	SEWER MAINS	219926.95	219926.95	219926.95	219926.95	219926.95	219926.95
3612010	MANHOLES	25.25	25.25	25.25	25.25	25.25	25.25
3804004	SEWER LAGOONS	590.00	590.00	590.00	590.00	590.00	590.00
3804005	SEWAGE TRTMT PLANT	323899.47	327919.95	329311.95	329536.64	329536.64	329536.64
101.2	SWR UTILITY PLANT IN SERVICE	677144.73	681165.21	682557.21	684819.90	684819.90	684819.90
1051092	SEWER PLANT IN PROCESS	93421.34	93421.34	193265.22	194286.57	283995.24	848375.32
105.1	WORK IN PROGRESS	93421.34	93421.34	193265.22	194286.57	283995.24	848375.32
1083011	ACCUM DEPR.-10111	0.00	0.00	0.00	252.00	252.00	252.00
1083014	ACCUM DEPR.-10114	3731.51-	3754.13-	3776.75-	3799.37-	3821.99-	3844.61-
1083021	ACCUM DEPR.-10121	6233.21-	6290.09-	6346.97-	6403.85-	6460.73-	6517.61-
1083025	ACCUM DEPR.-10125	15363.42-	15567.66-	15771.90-	13841.14-	14045.38-	14249.62-
1083031	ACCUM DEPR.-10131	13317.00-	13393.50-	13470.00-	13546.50-	13623.00-	13699.50-
1083032	ACCUM DEPR.-10132	4842.34-	4905.11-	4967.88-	5030.65-	5093.42-	4175.19-
1083042	ACCUM DEPR.-10142	6271.51-	6371.58-	6471.65-	6571.72-	6671.79-	6771.86-
1083043	ACCUM DEPR.-10143	20453.44-	20602.44-	20751.44-	20900.44-	21049.44-	21198.44-
1083045	ACCUM DEPR.-10145	4186.09-	4238.32-	4290.55-	4342.78-	4395.01-	4447.24-
1083046	ACCUM DEPR.-10146	10779.96-	10864.40-	10948.84-	11033.28-	11117.72-	11202.16-
1083047	ACCUM DEPR.-10147	335.11-	339.61-	344.11-	348.61-	353.11-	357.61-
1083094	ACCUM DEPR-TOOLS SHOP MISC	133.92-	137.54-	141.16-	144.78-	148.40-	152.02-
1083095	ACCUM DEPR.-10195	912.10-	922.04-	931.98-	941.92-	951.86-	961.80-
108.3	ACCUM DEPR WATER PLANT	86559.61-	87386.42-	88213.23-	86653.04-	87479.85-	87325.66-
1084003	ACCUM DEPR.-10203	24048.20-	24197.14-	24346.08-	24495.02-	24643.96-	24792.90-
1084004	ACCUM DEPR.-10204	1.41-	2.82-	4.23-	5.64-	7.05-	8.46-

COLUMN-SET 1
PERIOD ENDING: 12/31/01
SUBDIV: S-5L49.FLA U. I. OF FLORIDA

MONTHLY BALANCE SHEET PYA

ACCOUNT	DESCRIPTION	PYA;BEG:JAN	PYA;BEG:FEB	PYA;BEG:MAR	PYA;BEG:APR	PYA;BEG:MAY	PYA;BEG:JUN
1084005	ACCUM DEPR.-10205	41265.27-	42037.23-	42809.19-	43581.15-	44353.11-	45125.07-
1084006	ACCUM DEPR.-10206	6256.45-	6303.87-	6351.29-	6398.71-	6446.13-	6493.55-
1084007	ACCUM DEPR.-10207	31.77-	32.63-	33.49-	34.35-	35.21-	36.07-
1084008	ACCUM DEPR.-10208	43454.39-	43861.25-	44268.11-	44674.97-	45081.83-	45488.69-
1084010	ACCUM DEPR.-10210	0.07-	0.14-	0.21-	0.28-	0.35-	0.42-
1084011	ACCUM DEPR.-10211	14110.09-	14270.30-	14430.51-	14590.72-	14750.93-	14911.14-
108.4	ACCUM DEPR SEWER PLANT	129167.65-	130705.38-	132243.11-	133780.84-	135318.57-	136856.30-
1311001	CASH UNAPPLIED-NSF'S	0.00	0.00	0.00	0.00	0.00	0.00
131.1	CASH UNAPPLIED	0.00	0.00	0.00	0.00	0.00	0.00
1411000	A/R-CUSTOMER	624.67	14304.96	549.95	14267.30	496.41	15736.77
1411002	A/R-CUSTOMER ACCRUAL	28603.00	12462.00	24924.00	11774.00	23547.00	12437.00
141.1	ACCOUNTS RECEIVABLE CUSTOMER	29227.67	26766.96	25473.95	26041.30	24043.41	28173.77
2351000	CUSTOMER DEPOSITS	5065.00-	4905.00-	4905.00-	5065.00-	5015.00-	5305.00-
235.1	CUSTOMER DEPOSITS	5065.00-	4905.00-	4905.00-	5065.00-	5015.00-	5305.00-
2361173	ACCRUED COUNTY TAX-SEMINOLE	4203.49-	4634.61-	4639.67-	5085.00-	5083.63-	5567.68-
236.1	ACCRUED TAXES	4203.49-	4634.61-	4639.67-	5085.00-	5083.63-	5567.68-
2372030	ACCRUED CUST DEP INTEREST	381.80	608.31	582.98	562.45	537.12	512.50
237.1	ACCRUED INTEREST	381.80	608.31	582.98	562.45	537.12	512.50
2711000	CIAC-WATER-UNDISTR.	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-
271.1	CONTRIBUTIONS IN AID WATER	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-
2721000	CIAC-SEWER-UNDISTRIB.	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-
271.2	CONTRIBUTIONS IN AID SEWER	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-
2722000	ACC. AMORT-CIA-WATER	51892.04	52098.52	52305.00	52511.48	52717.96	52924.44
272.1	ACCUM AMORT OF CIA WATER	51892.04	52098.52	52305.00	52511.48	52717.96	52924.44
2723000	ACC. AMORT-CIA-SEWER	73685.53	73937.89	74190.25	74442.61	74694.97	74947.33
272.2	ACCUM AMORT OF CIA SEWER	73685.53	73937.89	74190.25	74442.61	74694.97	74947.33
	TOTAL BALANCE SHEET	815812.62	815422.08	913428.86	919853.25	1006902.71	1573829.01

COLUMN-SET 2

ACCOUNT	DESCRIPTION	PYA;BEG:JUL	PYA;BEG:AUG	PYA;BEG:SEP	PYA;BEG:OCT	PYA;BEG:NOV	PYA;BEG:DEC
3035040	L & L RIGHTS(TRANS&DIST)	245.51	245.51	245.51	245.51	245.51	245.51
3036010	LAND & LAND RIGHTS	2144.39	2144.39	2144.39	2144.39	2144.39	2144.39
3043021	STRUCT & IMPRV (PUMP PLT)	22525.98	22525.98	22525.98	22525.98	22525.98	22525.98
3044031	STRUCT & IMPRV (WATER T P)	30298.81	30298.81	30298.81	30298.81	30298.81	30298.81
3072014	WELLS & SPRINGS	8151.42	8151.42	8151.42	8151.42	8151.42	8151.42
3113025	ELECTRIC PUMP EQUIP	52953.21	52953.21	52953.21	52953.21	52953.21	52953.21
3204032	WATER TREATMENT EQPT	16674.87	16674.87	16674.87	16674.87	16674.87	16674.87
3305042	DIST RESV & STNDPIPES	44475.20	44475.20	44475.20	44475.20	44475.20	44475.20
3315043	TRANS & DISTR MAINS	76737.39	76737.39	76737.39	76737.39	76737.39	76737.39
3335045	SERVICE LINES	25387.21	25387.21	25387.21	25387.21	25387.21	25387.21
3345046	METERS	20265.73	20265.73	20265.73	20265.73	20265.73	20265.73
3345047	METER INSTALLATIONS	1079.74	1079.74	1079.74	1079.74	1079.74	1079.74
3446095	LABORATORY EQPT	1789.05	1789.05	1789.05	1789.05	1789.05	1789.05
3466094	TOOLS SHOP & MISC EQPT	694.78	694.78	694.78	694.78	694.78	694.78
101.1	WTR UTILITY PLANT IN SERVICE	303423.29	303423.29	303423.29	303423.29	303423.29	303423.29
3537002	L & L RIGHTS	5595.72	5595.72	5595.72	5595.72	5595.72	5595.72
3542011	LIFT STATION	50099.91	50099.91	50099.91	50361.50	50054.86	50054.86
3547003	BLDGS & STRUCTS	57099.87	57099.87	57099.87	57099.87	57099.87	57099.87
3602006	SEWAGE SERVICE LINES	21637.19	21637.19	21637.19	21637.19	21637.19	21637.19
3602007	FORCE OR VACUUM MAINS	308.37	308.37	308.37	308.37	308.37	308.37
3612008	SEWER MAINS	219926.95	219926.95	219926.95	219926.95	219926.95	219926.95
3612010	MANHOLES	25.25	25.25	25.25	25.25	25.25	25.25
3804004	SEWER LAGOONS	590.00	590.00	590.00	590.00	590.00	590.00
3804005	SEWAGE TRTMT PLANT	329536.64	329536.64	329597.67	329597.67	329597.67	329597.67
101.2	SWR UTILITY PLANT IN SERVICE	684819.90	684819.90	684880.93	685142.52	684835.88	684835.88
1051092	SEWER PLANT IN PROCESS	901776.54	936262.75	936675.95	936675.95	936675.95	936675.95
105.1	WORK IN PROGRESS	901776.54	936262.75	936675.95	936675.95	936675.95	936675.95
1083011	ACCUM DEPR.-10111	252.00	252.00	252.00	252.00	252.00	252.00
1083014	ACCUM DEPR.-10114	3867.23-	3889.85-	3912.47-	3935.09-	3957.71-	3980.33-
1083021	ACCUM DEPR.-10121	6574.49-	6631.37-	6688.25-	6745.13-	6802.01-	6858.89-
1083025	ACCUM DEPR.-10125	14470.26-	14690.90-	14911.54-	15132.18-	15352.82-	15573.46-
1083031	ACCUM DEPR.-10131	13776.00-	13852.50-	13929.00-	14005.50-	14082.00-	14158.50-
1083032	ACCUM DEPR.-10132	4238.42-	4301.65-	4364.88-	4428.11-	4491.34-	4554.57-
1083042	ACCUM DEPR.-10142	6871.93-	6972.00-	7072.07-	7172.14-	7272.21-	7372.28-
1083043	ACCUM DEPR.-10143	21347.44-	21496.44-	21645.44-	21794.44-	21943.44-	22092.44-
1083045	ACCUM DEPR.-10145	4500.13-	4553.02-	4605.91-	4658.80-	4711.69-	4764.58-
1083046	ACCUM DEPR.-10146	11286.60-	11371.04-	11455.48-	11539.92-	11624.36-	11708.80-
1083047	ACCUM DEPR.-10147	362.11-	366.61-	371.11-	375.61-	380.11-	384.61-
1083094	ACCUM DEPR-TOOLS SHOP MISC	155.64-	159.26-	162.88-	166.50-	170.12-	173.74-
1083095	ACCUM DEPR.-10195	971.74-	981.68-	991.62-	1001.56-	1011.50-	1021.44-
108.3	ACCUM DEPR WATER PLANT	88169.99-	89014.32-	89858.65-	90702.98-	91547.31-	92391.64-
1084003	ACCUM DEPR.-10203	24941.84-	25090.78-	25239.72-	25388.66-	25537.60-	25686.54-
1084004	ACCUM DEPR.-10204	9.87-	11.28-	12.69-	14.10-	15.51-	16.92-

COLUMN-SET 2

ACCOUNT	DESCRIPTION	PYA;BEG:JUL	PYA;BEG:AUG	PYA;BEG:SEP	PYA;BEG:OCT	PYA;BEG:NOV	PYA;BEG:DEC
1084005	ACCUM DEPR.-10205	45910.47-	46695.87-	47109.27-	47894.67-	48680.07-	49465.47-
1084006	ACCUM DEPR.-10206	6540.97-	6588.39-	6635.81-	6683.23-	6730.65-	6778.07-
1084007	ACCUM DEPR.-10207	36.93-	37.79-	38.65-	39.51-	40.37-	41.23-
1084008	ACCUM DEPR.-10208	45895.55-	46302.41-	46709.27-	47116.13-	47522.99-	47929.85-
1084010	ACCUM DEPR.-10210	0.49-	0.56-	0.63-	0.70-	0.77-	0.84-
1084011	ACCUM DEPR.-10211	15078.14-	15245.14-	15412.14-	15518.14-	15685.14-	15852.14-
108.4	ACCUM DEPR SEWER PLANT	138414.26-	139972.22-	141158.18-	142655.14-	144213.10-	145771.06-
1311001	CASH UNAPPLIED-NSF'S	0.00	0.00	40.00-	104.56	69.95-	0.00
131.1	CASH UNAPPLIED	0.00	0.00	40.00-	104.56	69.95-	0.00
1411000	A/R-CUSTOMER	381.42	14489.96	1343.93	13239.53	768.88	15909.90
1411002	A/R-CUSTOMER ACCRUAL	24873.00	11559.00	23116.00	11863.00	23725.00	11419.00
141.1	ACCOUNTS RECEIVABLE CUSTOMER	25254.42	26048.96	24459.93	25102.53	24493.88	27328.90
2351000	CUSTOMER DEPOSITS	5255.00-	5240.00-	5240.00-	5240.00-	5160.00-	5450.00-
235.1	CUSTOMER DEPOSITS	5255.00-	5240.00-	5240.00-	5240.00-	5160.00-	5450.00-
2361173	ACCRUED COUNTY TAX-SEMINOLE	5567.68-	6016.76-	6016.76-	6458.53-	6458.53-	6890.10-
236.1	ACCRUED TAXES	5567.68-	6016.76-	6016.76-	6458.53-	6458.53-	6890.10-
2372030	ACCRUED CUST DEP INTEREST	485.97	467.60	441.07	430.02	403.49	378.60
237.1	ACCRUED INTEREST	485.97	467.60	441.07	430.02	403.49	378.60
2711000	CIAC-WATER-UNDISTR.	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-
271.1	CONTRIBUTIONS IN AID WATER	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-	74083.56-
2721000	CIAC-SEWER-UNDISTRIB.	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-
271.2	CONTRIBUTIONS IN AID SEWER	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-	110209.34-
2722000	ACC. AMORT-CIA-WATER	53132.23	53340.02	53547.81	53755.60	53963.39	54171.18
272.1	ACCUM AMORT OF CIA WATER	53132.23	53340.02	53547.81	53755.60	53963.39	54171.18
2723000	ACC. AMORT-CIA-SEWER	75200.12	75452.91	75705.70	75958.49	76211.28	76464.07
272.2	ACCUM AMORT OF CIA SEWER	75200.12	75452.91	75705.70	75958.49	76211.28	76464.07
	TOTAL BALANCE SHEET	1622392.64	1655279.23	1652528.19	1651243.41	1648265.37	1648482.17

COLUMN-SET 3

10:06:20 07 NOV 2002 (BS.MONTH.PYA) PA

EXHIBIT TLB-5
ATTACHMENT 1
PAGE 5 OF 6

ACCOUNT	DESCRIPTION	PAY BEG ADJ	PYA BEG ALC
3035040	L & L RIGHTS(TRANS&DIST)	245.51	245.51
3036010	LAND & LAND RIGHTS	2144.39	2144.39
3043021	STRUCT & IMPRV (PUMP PLT)	22525.98	22525.98
3044031	STRUCT & IMPRV (WATER T P)	30298.81	30298.81
3072014	WELLS & SPRINGS	8151.42	8151.42
3113025	ELECTRIC PUMP EQUIP	52953.21	52953.21
3204032	WATER TREATMENT EQPT	16674.87	16674.87
3305042	DIST RESV & STNDPIPES	44475.20	44475.20
3315043	TRANS & DISTR MAINS	82293.14	82293.14
3335045	SERVICE LINES	25387.21	25387.21
3345046	METERS	20265.73	20265.73
3345047	METER INSTALLATIONS	1079.74	1079.74
3446095	LABORATORY EQPT	1789.05	1789.05
3466094	TOOLS SHOP & MISC EQPT	694.78	694.78
101.1	WTR UTILITY PLANT IN SERVICE	308979.04	308979.04
3537002	L & L RIGHTS	107114.51	107114.51
3542011	LIFT STATION	50105.86	50105.86
3547003	BLDGS & STRUCTS	57099.87	57099.87
3602006	SEWAGE SERVICE LINES	21637.19	21637.19
3602007	FORCE OR VACUUM MAINS	308.37	308.37
3612008	SEWER MAINS	1086076.06	1086076.06
3612010	MANHOLES	25.25	25.25
3804004	SEWER LAGOONS	590.00	590.00
3804005	SEWAGE TRTMT PLANT	341161.72	341161.72
101.2	SWR UTILITY PLANT IN SERVICE	1664118.83	1664118.83
1051092	SEWER PLANT IN PROCESS	0.00	0.00
105.1	WORK IN PROGRESS	0.00	0.00
1083011	ACCUM DEPR.-10111	252.00	252.00
1083014	ACCUM DEPR.-10114	3980.33-	3980.33-
1083021	ACCUM DEPR.-10121	6858.89-	6858.89-
1083025	ACCUM DEPR.-10125	15573.46-	15573.46-
1083031	ACCUM DEPR.-10131	14158.50-	14158.50-
1083032	ACCUM DEPR.-10132	4554.57-	4554.57-
1083042	ACCUM DEPR.-10142	7372.28-	7372.28-
1083043	ACCUM DEPR.-10143	22092.44-	22092.44-
1083045	ACCUM DEPR.-10145	4764.58-	4764.58-
1083046	ACCUM DEPR.-10146	11708.80-	11708.80-
1083047	ACCUM DEPR.-10147	384.61-	384.61-
1083094	ACCUM DEPR-TOOLS SHOP MISC	173.74-	173.74-
1083095	ACCUM DEPR.-10195	1021.44-	1021.44-
108.3	ACCUM DEPR WATER PLANT	92391.64-	92391.64-
1084003	ACCUM DEPR.-10203	25686.54-	25686.54-
1084004	ACCUM DEPR.-10204	16.92-	16.92-

COLUMN-SET 3

10:06:20 07 NOV 2002 (BS.MONTH.PYA) PA

ACCOUNT	DESCRIPTION	PAY BEG ADJ	PYA BEG ALC
1084005	ACCUM DEPR.-10205	49465.47-	49465.47-
1084006	ACCUM DEPR.-10206	6778.07-	6778.07-
1084007	ACCUM DEPR.-10207	41.23-	41.23-
1084008	ACCUM DEPR.-10208	47929.85-	47929.85-
1084010	ACCUM DEPR.-10210	0.84-	0.84-
1084011	ACCUM DEPR.-10211	15852.14-	15852.14-
108.4	ACCUM DEPR SEWER PLANT	145771.06-	145771.06-
1311001	CASH UNAPPLIED-NSF'S	0.00	0.00
131.1	CASH UNAPPLIED	0.00	0.00
1411000	A/R-CUSTOMER	15909.90	15909.90
1411002	A/R-CUSTOMER ACCRUAL	11419.00	11419.00
141.1	ACCOUNTS RECEIVABLE CUSTOMER	27328.90	27328.90
2351000	CUSTOMER DEPOSITS	5450.00-	5450.00-
235.1	CUSTOMER DEPOSITS	5450.00-	5450.00-
2361173	ACCRUED COUNTY TAX-SEMINOLE	6890.10-	6890.10-
236.1	ACCRUED TAXES	6890.10-	6890.10-
2372030	ACCRUED CUST DEP INTEREST	378.60	378.60
237.1	ACCRUED INTEREST	378.60	378.60
2711000	CIAC-WATER-UNDISTR.	74083.56-	74083.56-
271.1	CONTRIBUTIONS IN AID WATER	74083.56-	74083.56-
2721000	CIAC-SEWER-UNDISTRIB.	110209.34-	110209.34-
271.2	CONTRIBUTIONS IN AID SEWER	110209.34-	110209.34-
2722000	ACC. AMORT-CIA-WATER	54171.18	54171.18
272.1	ACCUM AMORT OF CIA WATER	54171.18	54171.18
2723000	ACC. AMORT-CIA-SEWER	76464.07	76464.07
272.2	ACCUM AMORT OF CIA SEWER	76464.07	76464.07
	TOTAL BALANCE SHEET	1696644.92	1696644.92

DETAIL TB BY SUB

EXHIBIT TLB-5
ATTACHMENT 2
PAGE 1 OF 3

U T I L I T I E S , I N C O R P O R A T E D

DETAIL TRIAL BALANCE

ACCOUNT	DESCRIPTION	BEG-BALANCE	CURRENT	END-BALANCE
3511001	ORGANIZATION	3,348.96	0.00	3,348.96
3537002	L & L RIGHTS	10,000.00	0.00	10,000.00
3542011	LIFT STATION	142,678.77	0.00	142,678.77
3547003	BLDGS & STRUCTS	30,087.00	0.00	30,087.00
3602006	SEWAGE SERVICE LINES	74,327.73	0.00	74,327.73
3602007	FORCE OR VACUUM MAINS	109,364.24	0.00	109,364.24
3612008	SEWER MAINS	325,472.00	0.00	325,472.00
3612010	MANHOLES	43,204.56	0.00	43,204.56
3804004	SEWER LAGOONS	114,849.00	0.00	114,849.00
3804005	SEWAGE TRTMT PLANT	109,045.92	0.00	109,045.92
101.2	SWR UTILITY PLANT IN SERVICE	962,378.18	0.00	962,378.18
1051092	SEWER PLANT IN PROCESS	8,666.90-	0.00	8,666.90-
105.1	WORK IN PROGRESS	8,666.90-	0.00	8,666.90-
1084001	ACCUM DEPR.-10201	1,263.13-	0.00	1,263.13-
1084003	ACCUM DEPR.-10203	12,673.92-	0.00	12,673.92-
1084004	ACCUM DEPR.-10204	46,208.13-	0.00	46,208.13-
1084005	ACCUM DEPR.-10205	21,199.44-	0.00	21,199.44-
1084006	ACCUM DEPR.-10206	23,073.13-	0.00	23,073.13-
1084007	ACCUM DEPR.-10207	44,498.72-	0.00	44,498.72-
1084008	ACCUM DEPR.-10208	103,090.15-	0.00	103,090.15-
1084010	ACCUM DEPR.-10210	2,477.25-	0.00	2,477.25-
1084011	ACCUM DEPR.-10211	41,476.94-	0.00	41,476.94-
108.4	ACCUM DEPR SEWER PLANT	295,960.81-	0.00	295,960.81-
1142010	UTIL PLT ACQ ADJ-SEWER	24,512.00	0.00	24,512.00
114.2	NET UTILITY PAA SWR PLANT	24,512.00	0.00	24,512.00
1152020	ACCUM PROV UTIL PAA-SEWER	6,872.73-	0.00	6,872.73-
115.2	ACCUM PROV UTIL PAA SWR PLANT	6,872.73-	0.00	6,872.73-
2721000	CIAC-SEWER-UNDISTRIB.	463,032.00-	0.00	463,032.00-
271.2	CONTRIBUTIONS IN AID SEWER	463,032.00-	0.00	463,032.00-
2723000	ACC. AMORT-CIA-SEWER	125,703.32	0.00	125,703.32
272.2	ACCUM AMORT OF CIA SEWER	125,703.32	0.00	125,703.32
	TOTAL BALANCE SHEET	338,061.06	0.00	338,061.06

DETAIL TB BY SUB

EXHIBIT TLB-5
ATTACHMENT 2
PAGE 2 OF 3

U T I L I T I E S , I N C O R P O R A T E D

DETAIL TRIAL BALANCE

ACCOUNT	DESCRIPTION	BEG-BALANCE	CURRENT	END-BALANCE
7105000	PURCHASED SEWAGE TRTMNT	79,405.73	0.00	79,405.73
401.1C	PURCHASED SEWAGE TREATMT	79,405.73	0.00	79,405.73
7151020	ELEC PWR - SEWER SYSTEM	2,093.88	0.00	2,093.88
401.1E	ELECTRIC POWER	2,093.88	0.00	2,093.88
6759140	ALARM SYS PHONE EXPENSE	203.31	0.00	203.31
401.1S	OFFICE UTILITIES	203.31	0.00	203.31
7754003	SEWER-MAINT SUPPLIES	88.56	0.00	88.56
7754006	SEWER-MAINT REPAIRS	1,296.59	0.00	1,296.59
7754009	SEWER-ELEC EQUIPT REPAIR	399.45	0.00	399.45
7758490	SEWER-OTHER MAINT EXP	1,407.72	0.00	1,407.72
401.1Y	MAINTENANCE-SEWER PLANT	3,192.32	0.00	3,192.32
7754011	SEWER-SEWER RODDING	4,740.00	0.00	4,740.00
401.1YY	SLUDGE/RODDING	4,740.00	0.00	4,740.00
6759415	MOWING/SNOWPLOWING	800.00	0.00	800.00
401.1Z	MAINTENANCE-WTR&SWR PLANT	800.00	0.00	800.00
6759018	OPERATORS-OTHER OFFICE EXPENSE	12.56	0.00	12.56
6759416	OPERATORS-MEMBERSHIPS	15.64	0.00	15.64
401.1ZZ	OPERATORS EXPENSES	28.20	0.00	28.20
4033001	DEPRECIATION-10201	83.76	0.00	83.76
4033003	DEPRECIATION-10203	941.76	0.00	941.76
4033004	DEPRECIATION-10204	3,284.64	0.00	3,284.64
4033005	DEPRECIATION-10205	2,532.60	0.00	2,532.60
4033006	DEPRECIATION-10206	1,890.48	0.00	1,890.48
4033007	DEPRECIATION-10207	3,641.88	0.00	3,641.88
4033008	DEPRECIATION-10208	7,206.24	0.00	7,206.24
4033010	DEPRECIATION-10210	600.24	0.00	600.24
4033011	DEPRECIATION-10211	5,492.58	0.00	5,492.58
403.3	DEPRECIATION EXP-SEWER	25,674.18	0.00	25,674.18
4062000	AMORT OF UTIL PAA-SEWER	700.74	0.00	700.74
406.2	AMORT OF UTILITY PAA-SWR	700.74	0.00	700.74
4073000	AMORT EXP-CIA-SEWER	13,237.80-	0.00	13,237.80-

DETAIL TB BY SUB

U T I L I T I E S , I N C O R P O R A T E D

DETAIL TRIAL BALANCE

ACCOUNT	DESCRIPTION	BEG-BALANCE	CURRENT	END-BALANCE
407.7	AMORT EXP-CIA-SEWER	13,237.80-	0.00	13,237.80-
4081121	REAL ESTATE TAX	1,467.80	0.00	1,467.80
408.3	OTHER TAXES	1,467.80	0.00	1,467.80
	TOTAL INCOME STATEMENT	105,068.36	0.00	105,068.36
	TOTAL BALANCE SHEET	338,061.06	0.00	338,061.06
	TOTAL INCOME STATEMENT	105,068.36	0.00	105,068.36

ENDING: 12/31/01
DIV: S-5L49.FLA U. I. OF FLORIDA

EXHIBIT TLB-5
ATTACHMENT 3
PAGE 1 OF 9

MONTHLY BALANCE SHEET PYA

ACCOUNT	DESCRIPTION	PYA;BEG:JAN	PYA;BEG:FEB	PYA;BEG:MAR	PYA;BEG:APR	PYA;BEG:MAY	PYA;BEG:JUN
3011001	ORGANIZATION	49093.99	49093.99	49093.99	49093.99	49093.99	49093.99
3036010	LAND & LAND RIGHTS	5812.95	5812.95	5812.95	5812.95	5812.95	5812.95
3042011	STRUCT & IMPRV (SOURCE SUP)	124.84	124.84	124.84	124.84	124.84	124.84
3043021	STRUCT & IMPRV (PUMP PLT)	30220.88	30220.88	30220.88	30220.88	30484.88	30484.88
3044031	STRUCT & IMPRV (WATER T P)	7352.35	7352.35	7352.35	7352.35	7352.35	7352.35
3072014	WELLS & SPRINGS	44682.42	44682.42	44682.42	44682.42	44682.42	44682.42
3113025	ELECTRIC PUMP EQUIP	115955.21	115955.21	115955.21	115955.21	116447.21	116447.21
3204032	WATER TREATMENT EQPT	37206.63	37206.63	37206.63	37206.63	37206.63	37206.63
3305042	DIST RESV & STNDPIPES	32602.59	32602.59	32602.59	32602.59	34292.06	34292.06
3315043	TRANS & DISTR MAINS	389202.07	389202.07	390902.07	390902.07	390902.07	390902.07
3335045	SERVICE LINES	127954.06	127954.06	128032.17	128032.17	128032.17	128097.64
3345046	METERS	159964.86	159964.86	159964.86	159964.86	159964.86	159964.86
3345047	METER INSTALLATIONS	1683.09	1683.09	1683.09	1683.09	1683.09	1683.09
3355048	HYDRANTS	17450.43	19120.10	19120.10	19120.10	19120.10	19120.10
3446095	LABORATORY EQPT	1451.31	1451.31	1451.31	1451.31	1451.31	1451.31
3466094	TOOLS SHOP & MISC EQPT	3383.66	3383.66	3383.66	3383.66	3383.66	3383.66
101.1	WTR UTILITY PLANT IN SERVICE	1024141.34	1025811.01	1027589.12	1027589.12	1030034.59	1030100.06
3511001	ORGANIZATION	150.00	150.00	150.00	150.00	150.00	150.00
3537002	L & L RIGHTS	10876.32	10876.32	10876.32	10876.32	10876.32	10876.32
3542011	LIFT STATION	134135.70	134135.70	134173.99	134173.99	134173.99	134173.99
3547003	BLDGS & STRUCTS	146560.53	146560.53	146560.53	146560.53	146560.53	146560.53
3602006	SEWAGE SERVICE LINES	81725.27	81725.27	81725.27	85832.80	85832.80	85832.80
3602007	FORCE OR VACUUM MAINS	9562.71	9562.71	9562.71	9562.71	9562.71	9562.71
3612008	SEWER MAINS	513358.03	513358.03	513358.03	513358.03	513358.03	513358.03
3612010	MANHOLES	54862.73	54862.73	54862.73	54862.73	54862.73	54862.73
3804005	SEWAGE TRTMT PLANT	4177.75	5335.12	5335.12	5335.12	5335.12	5335.12
101.2	SWR UTILITY PLANT IN SERVICE	955409.04	956566.41	956604.70	960712.23	960712.23	960712.23
1051092	SEWER PLANT IN PROCESS	0.00	770.00	770.00	3963.04	4887.04	10702.54
1052091	WATER PLANT IN PROCESS	185384.51	185384.51	192081.51	192081.51	192081.51	192081.51
1052093	OTHER PLANT IN PROCESS	37902.80	71411.57	123336.57	219726.45	237471.55	245465.38
105.1	WORK IN PROGRESS	223287.31	257566.08	316188.08	415771.00	434440.10	448249.43
1083001	ACCUM DEPR.-10101	42171.53-	42273.81-	42376.09-	42478.37-	42580.65-	42682.93-
1083011	ACCUM DEPR.-10111	59.09-	59.41-	59.73-	60.05-	60.37-	60.69-
1083014	ACCUM DEPR.-10114	21167.38-	21291.37-	21415.36-	21539.35-	21663.34-	21787.33-
1083021	ACCUM DEPR.-10121	7094.80-	7171.11-	7247.42-	7323.73-	6564.04-	6640.35-
1083025	ACCUM DEPR.-10125	42774.89-	43258.04-	43741.19-	44224.34-	44707.49-	45190.64-
1083031	ACCUM DEPR.-10131	2263.32-	2281.88-	2300.44-	2319.00-	2337.56-	2356.12-
1083032	ACCUM DEPR.-10132	15136.79-	15277.87-	15418.95-	15560.03-	15701.11-	15842.19-
1083042	ACCUM DEPR.-10142	13791.74-	13865.10-	13938.46-	14011.82-	13233.18-	13306.54-
1083043	ACCUM DEPR.-10143	166420.75-	167174.51-	167928.27-	168682.03-	169435.79-	170189.55-
1083045	ACCUM DEPR.-10145	48115.15-	48381.72-	48648.29-	48914.86-	49181.43-	49448.00-
1083046	ACCUM DEPR.-10146	87901.88-	88568.40-	89234.92-	89901.44-	90567.96-	91234.48-
1083047	ACCUM DEPR.-10147	996.82-	1003.83-	1010.84-	1017.85-	1024.86-	1031.87-
1083048	ACCUM DEPR.-10148	5650.71-	5290.99-	5323.27-	5355.55-	5387.83-	5420.11-
1083094	ACCUM DEPR-TOOLS SHOP MISC	729.63-	747.25-	764.87-	782.49-	800.11-	817.73-

COLUMN-SET 1
PERIOD ENDING: 12/31/01
SUBDIV: S-5L49.FLA U. I. OF FLORIDA

MONTHLY BALANCE SHEET PYA

ACCOUNT	DESCRIPTION	PYA;BEG:JAN	PYA;BEG:FEB	PYA;BEG:MAR	PYA;BEG:APR	PYA;BEG:MAY	PYA;BEG:JUN
1083095	ACCUM DEPR.-10195	1007.14-	1015.21-	1023.28-	1031.35-	1039.42-	1047.49-
108.3	ACCUM DEPR WATER PLANT	455281.62-	457660.50-	460431.38-	463202.26-	464285.14-	467056.02-
1084001	ACCUM DEPR.-10201	79.31-	79.62-	79.93-	80.24-	80.55-	80.86-
1084003	ACCUM DEPR.-10203	83126.53-	83508.81-	83891.09-	84273.37-	84655.65-	85037.93-
1084004	ACCUM DEPR.-10204	103.18-	103.18-	103.18-	103.18-	103.18-	103.18-
1084005	ACCUM DEPR.-10205	2962.08-	2972.04-	2982.00-	2991.96-	3001.92-	3011.88-
1084006	ACCUM DEPR.-10206	39956.26-	40135.37-	40314.48-	39711.59-	39890.70-	40069.81-
1084007	ACCUM DEPR.-10207	5544.16-	5570.70-	5597.24-	5623.78-	5650.32-	5676.86-
1084008	ACCUM DEPR.-10208	259337.08-	260286.59-	261236.10-	262185.61-	263135.12-	264084.63-
1084010	ACCUM DEPR.-10210	29799.85-	29952.09-	30104.33-	30256.57-	30408.81-	30561.05-
1084011	ACCUM DEPR.-10211	61790.68-	62237.80-	62341.92-	62789.04-	63236.16-	63683.28-
108.4	ACCUM DEPR SEWER PLANT	482699.13-	484846.20-	486650.27-	488015.34-	490162.41-	492309.48-
1311001	CASH UNAPPLIED-NSF'S	0.00	0.00	0.00	544.72	0.00	0.00
131.1	CASH UNAPPLIED	0.00	0.00	0.00	544.72	0.00	0.00
1411000	A/R-CUSTOMER	36648.19	1613.36	37085.54	1232.78	34248.85	1156.67
1411002	A/R-CUSTOMER ACCRUAL	29743.00	59486.00	28343.00	59536.00	29768.00	59536.00
141.1	ACCOUNTS RECEIVABLE CUSTOMER	66391.19	61099.36	65428.54	60768.78	64016.85	60692.67
2351000	CUSTOMER DEPOSITS	17815.00-	17655.00-	17975.00-	17975.00-	18455.00-	18455.00-
235.1	CUSTOMER DEPOSITS	17815.00-	17655.00-	17975.00-	17975.00-	18455.00-	18455.00-
2361173	ACCRUED COUNTY TAX-SEMINOLE	10398.24-	10397.77-	11313.31-	11313.31-	12333.23-	12333.23-
236.1	ACCRUED TAXES	10398.24-	10397.77-	11313.31-	11313.31-	12333.23-	12333.23-
2372030	ACCRUED CUST DEP INTEREST	2608.76	2521.68	2474.31	2387.23	2336.32	2249.24
237.1	ACCRUED INTEREST	2608.76	2521.68	2474.31	2387.23	2336.32	2249.24
2525000	ADV-IN-AID OF CONST-WATER	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-
252.1	ADVANCES IN AID WATER	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-
2526000	ADV-IN-AID OF CONST-SEWER	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-
252.2	ADVANCES IN AID SEWER	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-
2527000	ACC. AMORT-AIA-WATER	1633.00	1633.00	1633.00	1633.00	1633.00	1633.00
252.3	ACC AMORT AIA WATER	1633.00	1633.00	1633.00	1633.00	1633.00	1633.00
2528000	ACC. AMORT-CIA-SEWER	1315.00	1315.00	1315.00	1315.00	1315.00	1315.00
252.4	ACC AMORT AIA SEWER	1315.00	1315.00	1315.00	1315.00	1315.00	1315.00

COLUMN-SET 1
PERIOD ENDING: 12/31/01
SUBDIV: S-5L49.FLA U. I. OF FLORIDA

MONTHLY BALANCE SHEET PYA

ACCOUNT	DESCRIPTION	PYA;BEG:JAN	PYA;BEG:FEB	PYA;BEG:MAR	PYA;BEG:APR	PYA;BEG:MAY	PYA;BEG:JUN
2711000	CIAC-WATER-UNDISTR.	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-
271.1	CONTRIBUTIONS IN AID WATER	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-
2721000	CIAC-SEWER-UNDISTRIB.	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-
271.2	CONTRIBUTIONS IN AID SEWER	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-
2722000	ACC. AMORT-CIA-WATER	239765.03	240797.59	241830.15	242862.71	243895.27	244927.83
272.1	ACCUM AMORT OF CIA WATER	239765.03	240797.59	241830.15	242862.71	243895.27	244927.83
2723000	ACC. AMORT-CIA-SEWER	299588.34	300724.69	301861.04	302997.39	304133.74	305270.09
272.2	ACCUM AMORT OF CIA SEWER	299588.34	300724.69	301861.04	302997.39	304133.74	305270.09
	TOTAL BALANCE SHEET	868997.50	898527.83	959606.46	1057127.75	1078333.80	1086048.30

COLUMN-SET 2

ACCOUNT	DESCRIPTION	PYA;BEG:JUL	PYA;BEG:AUG	PYA;BEG:SEP	PYA;BEG:OCT	PYA;BEG:NOV	PYA;BEG:DEC
3011001	ORGANIZATION	49093.99	49093.99	49093.99	49093.99	49093.99	49093.99
3036010	LAND & LAND RIGHTS	5812.95	5812.95	5812.95	5812.95	5812.95	5812.95
3042011	STRUCT & IMPRV (SOURCE SUP)	124.84	124.84	124.84	124.84	124.84	124.84
3043021	STRUCT & IMPRV (PUMP PLT)	30484.88	30484.88	30484.88	30484.88	30484.88	30484.88
3044031	STRUCT & IMPRV (WATER T P)	7352.35	7352.35	7352.35	7352.35	7352.35	7352.35
3072014	WELLS & SPRINGS	44682.42	44682.42	44682.42	44682.42	44682.42	44682.42
3113025	ELECTRIC PUMP EQUIP	116447.21	116584.12	116584.12	116584.12	116584.12	116584.12
3204032	WATER TREATMENT EQPT	37206.63	37206.63	37206.63	37206.63	37206.63	37206.63
3305042	DIST RESV & STNDPIPES	34292.06	34303.14	34303.14	34303.14	34303.14	34303.14
3315043	TRANS & DISTR MAINS	391107.86	391107.86	391107.86	391107.86	391107.86	391107.86
3335045	SERVICE LINES	128097.64	128097.64	128097.64	128487.64	128487.64	128487.64
3345046	METERS	159964.86	159964.86	159964.86	159964.86	159964.86	159964.86
3345047	METER INSTALLATIONS	1683.09	1683.09	1683.09	1683.09	1683.09	1683.09
3355048	HYDRANTS	19120.10	19120.10	19120.10	19120.10	19120.10	19120.10
3446095	LABORATORY EQPT	1451.31	1451.31	1451.31	1451.31	1451.31	1451.31
3466094	TOOLS SHOP & MISC EQPT	3383.66	3383.66	3383.66	3383.66	3383.66	3383.66
101.1	WTR UTILITY PLANT IN SERVICE	1030305.85	1030453.84	1030453.84	1030843.84	1030843.84	1030843.84
3511001	ORGANIZATION	150.00	150.00	150.00	150.00	150.00	150.00
3537002	L & L RIGHTS	10876.32	10876.32	10876.32	10876.32	10876.32	10876.32
3542011	LIFT STATION	134173.99	134173.99	134173.99	134862.99	134862.99	135286.99
3547003	BLDGS & STRUCTS	146560.53	146560.53	146560.53	146560.53	146560.53	146560.53
3602006	SEWAGE SERVICE LINES	85832.80	85832.80	85832.80	85832.80	88294.48	88294.48
3602007	FORCE OR VACUUM MAINS	9562.71	9562.71	9562.71	9562.71	9562.71	9562.71
3612008	SEWER MAINS	513358.03	513358.03	513358.03	513358.03	513358.03	513358.03
3612010	MANHOLES	54862.73	54862.73	54862.73	54862.73	54862.73	54862.73
3804005	SEWAGE TRTMT PLANT	5335.12	6073.42	6073.42	6073.42	6073.42	6073.42
101.2	SWR UTILITY PLANT IN SERVICE	960712.23	961450.53	961450.53	962139.53	964601.21	965025.21
1051092	SEWER PLANT IN PROCESS	13320.54	14090.54	14090.54	18556.54	20789.54	21790.54
1052091	WATER PLANT IN PROCESS	192081.51	192814.39	192814.39	192814.39	192814.39	206163.39
1052093	OTHER PLANT IN PROCESS	246197.46	246416.46	246416.46	251937.54	251937.54	251937.54
105.1	WORK IN PROGRESS	451599.51	453321.39	453321.39	463308.47	465541.47	479891.47
1083001	ACCUM DEPR.-10101	42785.21-	42887.49-	42989.77-	43092.05-	43194.33-	43296.61-
1083011	ACCUM DEPR.-10111	61.01-	61.33-	61.65-	61.97-	62.29-	62.61-
1083014	ACCUM DEPR.-10114	21911.32-	22035.31-	22159.30-	22283.29-	22407.28-	22531.27-
1083021	ACCUM DEPR.-10121	6717.32-	6794.29-	6871.26-	6948.23-	7025.20-	7102.17-
1083025	ACCUM DEPR.-10125	45675.84-	44932.04-	45417.24-	45902.44-	46387.64-	46872.84-
1083031	ACCUM DEPR.-10131	2374.68-	2393.24-	2411.80-	2430.36-	2448.92-	2467.48-
1083032	ACCUM DEPR.-10132	15983.27-	16124.35-	16265.43-	16406.51-	16547.59-	16688.67-
1083042	ACCUM DEPR.-10142	13383.70-	13240.86-	13318.02-	13395.18-	13472.34-	13549.50-
1083043	ACCUM DEPR.-10143	170948.55-	171707.55-	172466.55-	173225.55-	173984.55-	174743.55-
1083045	ACCUM DEPR.-10145	49714.87-	49981.74-	50248.61-	50355.48-	50622.35-	50889.22-
1083046	ACCUM DEPR.-10146	91901.00-	92567.52-	93234.04-	93900.56-	94567.08-	95233.60-
1083047	ACCUM DEPR.-10147	1038.88-	1045.89-	1052.90-	1059.91-	1066.92-	1073.93-
1083048	ACCUM DEPR.-10148	5455.48-	5490.85-	5526.22-	5561.59-	5596.96-	5632.33-
1083094	ACCUM DEPR-TOOLS SHOP MISC	835.35-	852.97-	870.59-	888.21-	905.83-	923.45-

ACCOUNT	DESCRIPTION	PYA;BEG:JUL	PYA;BEG:AUG	PYA;BEG:SEP	PYA;BEG:OCT	PYA;BEG:NOV	PYA;BEG:DEC
1083095	ACCUM DEPR.-10195	1055.56-	1063.63-	1071.70-	1079.77-	1087.84-	1095.91-
108.3	ACCUM DEPR WATER PLANT	469842.04-	471179.06-	473965.08-	476591.10-	479377.12-	482163.14-
1084001	ACCUM DEPR.-10201	81.17-	81.48-	81.79-	82.10-	82.41-	82.72-
1084003	ACCUM DEPR.-10203	85420.21-	85802.49-	86184.77-	86567.05-	86949.33-	87331.61-
1084004	ACCUM DEPR.-10204	103.18-	103.18-	103.18-	103.18-	103.18-	103.18-
1084005	ACCUM DEPR.-10205	3024.60-	3037.32-	3050.04-	3062.76-	3075.48-	3088.20-
1084006	ACCUM DEPR.-10206	40257.93-	40446.05-	40634.17-	40822.29-	40541.41-	40729.53-
1084007	ACCUM DEPR.-10207	5703.40-	5729.94-	5756.48-	5783.02-	5809.56-	5836.10-
1084008	ACCUM DEPR.-10208	265034.34-	265984.05-	266933.76-	267883.47-	268833.18-	269782.89-
1084010	ACCUM DEPR.-10210	30713.29-	30865.53-	31017.77-	31170.01-	31322.25-	31474.49-
1084011	ACCUM DEPR.-10211	64130.53-	64577.78-	65025.03-	65472.28-	65919.53-	66366.78-
108.4	ACCUM DEPR SEWER PLANT	494468.65-	496627.82-	498786.99-	500946.16-	502636.33-	504795.50-
1311001	CASH UNAPPLIED-NSF'S	0.00	95.74-	0.00	0.00	0.00	0.00
131.1	CASH UNAPPLIED	0.00	95.74-	0.00	0.00	0.00	0.00
1411000	A/R-CUSTOMER	39647.08	71.85	40152.94	1420.87	40369.42	1495.83
1411002	A/R-CUSTOMER ACCRUAL	29839.00	59677.00	55306.00	55306.00	29481.00	58964.00
141.1	ACCOUNTS RECEIVABLE CUSTOMER	69486.08	59748.85	95458.94	56726.87	69850.42	60459.83
2351000	CUSTOMER DEPOSITS	18215.00-	18215.00-	19015.00-	18935.00-	19335.00-	19335.00-
235.1	CUSTOMER DEPOSITS	18215.00-	18215.00-	19015.00-	18935.00-	19335.00-	19335.00-
2361173	ACCRUED COUNTY TAX-SEMINOLE	13377.17-	13376.73-	14312.55-	14312.55-	15310.33-	15310.33-
236.1	ACCRUED TAXES	13377.17-	13376.73-	14312.55-	14312.55-	15310.33-	15310.33-
2372030	ACCRUED CUST DEP INTEREST	2201.74	2109.46	2036.28	1944.00	1877.98	1785.70
237.1	ACCRUED INTEREST	2201.74	2109.46	2036.28	1944.00	1877.98	1785.70
2525000	ADV-IN-AID OF CONST-WATER	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-
252.1	ADVANCES IN AID WATER	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-	52000.00-
2526000	ADV-IN-AID OF CONST-SEWER	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-
252.2	ADVANCES IN AID SEWER	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-	48000.00-
2527000	ACC. AMORT-AIA-WATER	1633.00	1633.00	1633.00	1633.00	1633.00	1633.00
252.3	ACC AMORT AIA WATER	1633.00	1633.00	1633.00	1633.00	1633.00	1633.00
2528000	ACC. AMORT-CIA-SEWER	1315.00	1315.00	1315.00	1315.00	1315.00	1315.00
252.4	ACC AMORT AIA SEWER	1315.00	1315.00	1315.00	1315.00	1315.00	1315.00

COLUMN-SET 2

ACCOUNT	DESCRIPTION	PYA;BEG:JUL	PYA;BEG:AUG	PYA;BEG:SEP	PYA;BEG:OCT	PYA;BEG:NOV	PYA;BEG:DEC
2711000	CIAC-WATER-UNDISTR.	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-
271.1	CONTRIBUTIONS IN AID WATER	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-	379106.32-
2721000	CIAC-SEWER-UNDISTRIB.	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-
271.2	CONTRIBUTIONS IN AID SEWER	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-	499841.20-
2722000	ACC. AMORT-CIA-WATER	245958.98	246990.13	248021.28	249052.43	250083.58	251114.73
272.1	ACCUM AMORT OF CIA WATER	245958.98	246990.13	248021.28	249052.43	250083.58	251114.73
2723000	ACC. AMORT-CIA-SEWER	306406.33	307542.57	308678.81	309815.05	310951.29	312087.53
272.2	ACCUM AMORT OF CIA SEWER	306406.33	307542.57	308678.81	309815.05	310951.29	312087.53
	TOTAL BALANCE SHEET	1094768.34	1086122.90	1117341.93	1087045.86	1101091.49	1103604.82

EXHIBIT TLB-5
ATTACHMENT 3
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ACCOUNT	DESCRIPTION	PAY BEG ADJ	PYA BEG ALC
3011001	ORGANIZATION	49093.99	49093.99
3036010	LAND & LAND RIGHTS	5812.95	5812.95
3042011	STRUCT & IMPRV (SOURCE SUP)	124.84	124.84
3043021	STRUCT & IMPRV (PUMP PLT)	30484.88	30484.88
3044031	STRUCT & IMPRV (WATER T P)	7352.35	7352.35
3072014	WELLS & SPRINGS	44682.42	44682.42
3113025	ELECTRIC PUMP EQUIP	132011.00	132011.00
3204032	WATER TREATMENT EQPT	37206.63	37206.63
3305042	DIST RESV & STNDPIPES	34303.14	34303.14
3315043	TRANS & DISTR MAINS	391719.86	391719.86
3335045	SERVICE LINES	128538.64	128538.64
3345046	METERS	159964.86	159964.86
3345047	METER INSTALLATIONS	1683.09	1683.09
3355048	HYDRANTS	19120.10	19120.10
3446095	LABORATORY EQPT	1451.31	1451.31
3466094	TOOLS SHOP & MISC EQPT	3383.66	3383.66
101.1	WTR UTILITY PLANT IN SERVICE	1046933.72	1046933.72
3511001	ORGANIZATION	150.00	150.00
3537002	L & L RIGHTS	10876.32	10876.32
3542011	LIFT STATION	135286.99	135286.99
3547003	BLDGS & STRUCTS	146560.53	146560.53
3602006	SEWAGE SERVICE LINES	88345.48	88345.48
3602007	FORCE OR VACUUM MAINS	9562.71	9562.71
3612008	SEWER MAINS	513460.03	513460.03
3612010	MANHOLES	54862.73	54862.73
3804005	SEWAGE TRTMT PLANT	6200.92	6200.92
101.2	SWR UTILITY PLANT IN SERVICE	965305.71	965305.71
1051092	SEWER PLANT IN PROCESS	23438.04	23438.04
1052091	WATER PLANT IN PROCESS	209592.51	209592.51
1052093	OTHER PLANT IN PROCESS	0.00	0.00
105.1	WORK IN PROGRESS	233030.55	233030.55
1083001	ACCUM DEPR.-10101	43296.61-	43296.61-
1083011	ACCUM DEPR.-10111	62.61-	62.61-
1083014	ACCUM DEPR.-10114	22531.27-	22531.27-
1083021	ACCUM DEPR.-10121	7102.17-	7102.17-
1083025	ACCUM DEPR.-10125	46872.84-	46872.84-
1083031	ACCUM DEPR.-10131	2467.48-	2467.48-
1083032	ACCUM DEPR.-10132	16688.67-	16688.67-
1083042	ACCUM DEPR.-10142	13549.50-	13549.50-
1083043	ACCUM DEPR.-10143	174743.55-	174743.55-
1083045	ACCUM DEPR.-10145	50889.22-	50889.22-
1083046	ACCUM DEPR.-10146	95233.60-	95233.60-
1083047	ACCUM DEPR.-10147	1073.93-	1073.93-
1083048	ACCUM DEPR.-10148	5632.33-	5632.33-
1083094	ACCUM DEPR-TOOLS SHOP MISC	923.45-	923.45-

COLUMN-SET 3

11:17:19 07 NOV 2002 (BS.MONTH.PYA) PA

EXHIBIT TLB-5
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ACCOUNT	DESCRIPTION	PAY BEG ADJ	PYA BEG ALC
1083095	ACCUM DEPR.-10195	1095.91-	1095.91-
108.3	ACCUM DEPR WATER PLANT	482163.14-	482163.14-
1084001	ACCUM DEPR.-10201	82.72-	82.72-
1084003	ACCUM DEPR.-10203	87331.61-	87331.61-
1084004	ACCUM DEPR.-10204	103.18-	103.18-
1084005	ACCUM DEPR.-10205	3088.20-	3088.20-
1084006	ACCUM DEPR.-10206	40729.53-	40729.53-
1084007	ACCUM DEPR.-10207	5836.10-	5836.10-
1084008	ACCUM DEPR.-10208	269782.89-	269782.89-
1084010	ACCUM DEPR.-10210	31474.49-	31474.49-
1084011	ACCUM DEPR.-10211	66366.78-	66366.78-
108.4	ACCUM DEPR SEWER PLANT	504795.50-	504795.50-
1311001	CASH UNAPPLIED-NSF'S	0.00	0.00
131.1	CASH UNAPPLIED	0.00	0.00
1411000	A/R-CUSTOMER	1495.83	1495.83
1411002	A/R-CUSTOMER ACCRUAL	58964.00	58964.00
141.1	ACCOUNTS RECEIVABLE CUSTOMER	60459.83	60459.83
2351000	CUSTOMER DEPOSITS	19335.00-	19335.00-
235.1	CUSTOMER DEPOSITS	19335.00-	19335.00-
2361173	ACCRUED COUNTY TAX-SEMINOLE	15310.33-	15310.33-
236.1	ACCRUED TAXES	15310.33-	15310.33-
2372030	ACCRUED CUST DEP INTEREST	1785.70	1785.70
237.1	ACCRUED INTEREST	1785.70	1785.70
2525000	ADV-IN-AID OF CONST-WATER	52000.00-	52000.00-
252.1	ADVANCES IN AID WATER	52000.00-	52000.00-
2526000	ADV-IN-AID OF CONST-SEWER	48000.00-	48000.00-
252.2	ADVANCES IN AID SEWER	48000.00-	48000.00-
2527000	ACC. AMORT-AIA-WATER	1633.00	1633.00
252.3	ACC AMORT AIA WATER	1633.00	1633.00
2528000	ACC. AMORT-CIA-SEWER	1315.00	1315.00
252.4	ACC AMORT AIA SEWER	1315.00	1315.00

COLUMN-SET 3

11:17:19 07 NOV 2002 (BS.MONTH.PYA) PA

EXHIBIT TLB-5
ATTACHMENT 3
PAGE 9 OF 9

ACCOUNT	DESCRIPTION	PAY BEG ADJ	PYA BEG ALC
2711000	CIAC-WATER-UNDISTR.	379106.32-	379106.32-
271.1	CONTRIBUTIONS IN AID WATER	379106.32-	379106.32-
2721000	CIAC-SEWER-UNDISTRIB.	499841.20-	499841.20-
271.2	CONTRIBUTIONS IN AID SEWER	499841.20-	499841.20-
2722000	ACC. AMORT-CIA-WATER	251114.73	251114.73
272.1	ACCUM AMORT OF CIA WATER	251114.73	251114.73
2723000	ACC. AMORT-CIA-SEWER	312087.53	312087.53
272.2	ACCUM AMORT OF CIA SEWER	312087.53	312087.53
	TOTAL BALANCE SHEET	873114.28	873114.28

EXHIBIT TLB – 6

EXCESSIVE I/I CALCULATIONS

EXHIBIT TLB-6

EXCESSIVE I/I CALCULATIONS

1. Summertree Wastewater system, Pasco County

   Total Water Sold to Accounts with Wastewater Connections = 22,027,023 Gals.
   Normally expected Amount Returnable to Sewers:
   80% x 22,027,023 = 17,621,618Gals.
   Total Wastewater Treated = 23,690,000 Gals.
   Total I/I = 23,690,000 - 17,621,618 = 6,068,382 Gals. = 25.62%

   Excessive I/I = 25.62 - 10 = 15.62% = 3,700,378 Gals. = 10,138 GPD

   SINCE THERE IS NO WASTEWATER PLANT TO APPLY THE 15.62% EXCESS I/I TO THE USED AND USEDFUL PERCENTAGE, THE ACCOUNTANTS SHOULD APPLY THIS EXCESS I/I PERCENTAGE TO THE OPERATIONAL COSTS OF PUMPING THE WASTEWATER TO PASCO COUNTY. FURTHERMORE, THE EXCESS I/I PERCENTAGE SHOULD BE APPLIED TO THE PURCHASED COST OF WASTEWATER TREATMENT FROM PASCO COUNTY.

2. Weathersfield System, Seminole County

   Total Water Sold to Accounts with Wastewater Connections = 99,956,360 Gals.
   Normally expected Amount Returnable to sewers:
   80% x 99,956,360 = 79,965,088 Gals.
   Total Wastewater Treated = 90,077,391 Gals.
   Total I/I = 90,077,391 - 79,965,088 = 10,112,303 Gals. = 11.23%

   Excess I/I = 11.23 - 10 = 1.23% = 1,107,952 Gal/Yr. = 3,035 GPD

   SINCE THERE IS NO WASTEWATER PLANT TO APPLY THE 1.23% EXCESS I/I TO THE USED AND USEDFUL PERCENTAGE, THE ACCOUNTANTS SHOULD APPLY THIS EXCESS I/I PERCENTAGE TO THE OPERATIONAL COSTS OF PUMPING THE WASTEWATER TO THE CITY OF ALTAMONTE SPRINGS. FURTHERMORE, THE EXCESS I/I PERCENTAGE SHOULD BE APPLIED TO THE PURCHASED COST OF WASTEWATER TREATMENT FROM THE CITY OF ALAMONTE SPRINGS.

3. Ravenna Park/Lincoln System, Seminole County

   Total Water Sold to Accounts with Wastewater Connections = 26,688,376 Gals
   Normally Expected Amount Returnable to Sewers:
   80% x 26,688,376 = 21,350,700 Gals
   Total Wastewater Treated = 19,584,000 (purchased) + 11,571,000 (treated)
   = 31,155,000 Gals.
   Total I/I = 31,155,000 - 21,350,700 = 9,804,300 Gals = 31.47%

   Excess I/I = 31.47 - 10 = 21.47%

SINCE THERE IS NO WASTEWATER PLANT TO APPLY THE 21.47% EXCESS I/I TO THE USED AND USEDFUL PERCENTAGE, THE ACCOUNTANTS SHOULD APPLY THIS EXCESS I/I PERCENTAGE TO THE OPERATIONAL COSTS OF PUMPING THE WASTEWATER TO THE CITY OF SANFORD. FURTHERMORE, THE EXCESS I/I PERCENTAGE SHOULD BE APPLIED TO THE PURCHASED COST OF WASTEWATER TREATMENT FROM THE CITY OF SANFORD.

4. Golden Hills/Crownwood System, Marion County

The Utility shows in Schedule F-6 of the MFRs that 11.43% more wastewater was treated than sold. No data was available from the flow records to make an independent calculation. Therefore the I/I reported by the Utility was accepted with a resulting excessive I/I percentage of 1.43%. This amount was used in the calculation of the used and useful percentage for the wastewater treatment plant.

EXHIBIT TLB – 7

FIRE FLOW TEST DATA FOR SYSTEMS CLAIMED BY UTILITY AS FURNISHING FIRE FLOW
(AS FURNISHED BY UTILITY IN RESPONSE TO OPC INTERROGATORY NO. 110)

Response to 8th Set of Interrogatories - #110 Hydrant Roster

CNT	#	Location	Make	Model	Size	Year	Static psi	Resid psi	Flow gpm	Flow @ 20 psi in gpm	Test Date
		602-Weathersfield									
1	1	600 Stanford Drive	Darling	B84B	5 1/4	1984	63	42	1,340	1,973	1/23/2003
2	2	600 LaSalle	Mueller	584N	5 1/4	2001	65	48	1,360	2,301	1/23/2003
3	3	453 Northwestern	Mueller	584N	5 1/4	2002	65	40	1,360	1,868	1/23/2003
4	4	Across from 380 Northwestern	Mueller	584N	5 1/4	2002	63	35	1,340	1,689	1/23/2003
5	5	Tulane/Weathersfield	Mueller		4 1/4	2002	60	40	865	1,258	2/6/2003
6	6	Tulane/Lynchfield	Mueller	N	4 1/4	1959	58	35	950	1,246	2/6/2003
7	7	Balsa/Grove	Darling		5 1/4	1984	65	10	1,360	1,220	1/23/2003
8	8	Trinity/Notre Dame	Mueller	584N	4 1/4	1959	64	30	750	862	2/6/2003
9	9	Baylor/Notre Dame	Mueller	584N	5 1/4	1959	60	30	810	946	2/6/2003
10	10	650 Riversedge	Kennedy	K81A	5 1/4	1985	72	40	1,050	1,365	2/6/2003
11	11	Weathersfield/Clemson	Kennedy	K81A	5 1/4	1985	68	45	1,080	1,607	2/6/2003
12	12	Carlisle/Clemson	Mueller		5 1/4	1986	58	30	920	1,085	2/6/2003
13	13	Clemson/Lynchfield	Mueller		4 1/4	1959	68	30	840	953	2/6/2003
14	14	Michigan/Citadel	Mueller		4 1/4	1959	62	30	750	869	2/6/2003
15	15	Dunn/Duke	Mueller	584N	5 1/4	2002	70	45	1,050	1,527	2/7/2003
16	16	Northwestern/Dunn	Mueller	584N	5 1/4	2002	65	35	960	1,195	2/7/2003
17	17	607 Weathersfield	Mueller	584N	5 1/4	2001	60	32	880	1,067	2/7/2003
18	18	Stanford/Northwestern	Mueller	584N	5 1/4	2002	62	40	960	1,361	2/7/2003
19	19	712 Mahogany	Mueller		4 1/2	1972	70	22	750	767	2/7/2003
20	20	509 Northwestern	Kennedy	K11	4 1/2	1971	75	60	1,300	2,622	2/7/2003
21	21	Pine/Balsa	Kennedy	K11	4 1/2	1971	65	18	1,350	1,319	2/10/2003
22	22	760 Trailwoods	Kennedy	K11	4 1/2	1971	64	30	630	724	2/21/2003
23	23	624 Veneer	Mueller	584N	5 1/4	2002	62	40	1,050	1,489	2/7/2003
24	24	678 Trailwood	Kennedy	K11	4 1/2	1971	58	18	530	516	2/21/2003
25	25	613 Moss/Northwestern	Mueller	584N	5 1/4	2001	65	39	1,050	1,412	2/21/2003
26	26	Ronnie/Oak Drive	Mueller		4 1/2	1992	63	24	650	685	2/21/2003
27	27	170 Jay Drive	Mueller		4 1/4	1968	65	25	1,360	1,449	2/7/2003
28	28	Getty/Jay Drive	Mueller	584N	5 1/4	1997	65	30	800	916	2/7/2003
29	29	Encino Way/Oaklando	Mueller	584N	4 1/2	1960	55	13	1,250	1,133	1/23/2003
30	30	788 Oaklando	Mueller	584N	4 1/2	1960	60	12	1,300	1,178	1/23/2003
31	31	Acapulca/Barbuda	Darling	B84B	5 1/4	2002	62	12	1,320	1,201	1/23/2003
32		604-Oakland Shores									
33	1	600 Lakeshore Drive	M&H		5 1/4		65	34	840	1,027	2/11/2003
34	2	Magnolia/Faith Terrace	Darling	85F	5 1/4	1994	60	35	920	1,186	2/11/2003
35	3	Magnolia/Oranole	Mueller		5 1/4	1988	52	22	740	766	2/11/2003
36		613-UIF-Wisbar									
37	1	2324 Prestige Dr.	M&H	129	5 1/4	1969	44	13	472	411	9/25/2001
38	2	2327 Staghorn Dr.	M&H	129	5 1/4	1969	44	12	463	396	9/25/2001
39	3	2424 Santiago Dr.	M&H	129	5 1/4	1969	48	35	472	714	9/25/2001
40	4	2436 Prestige Dr.	M&H	129	5 1/4	1969	52	12	422	374	9/25/2001
41		615-UIF-Buena Vista									
42	1	1948 Bonita Dr. @ Pleasure Dr.	Mueller	Improved	4 1/4	1957	50	33	731	993	9/25/2001
43	2	4124 Buena Vista Dr. @ Pleasure	Mueller	Improved	4 1/4	1957	51	32	844	1,099	9/25/2001
44	3	4004 Reggie Dr.	Mueller	Improved	4 1/4	1963	51	29	633	762	9/25/2001
45	4	4004 Scarlet Maple Dr.	Mueller	Improved	4 1/2	1965	53	29	610	724	9/25/2001
46	5	4405 Bonita Dr. nr Hess Station	Waterous	Pacer	5 1/4	1990	50	35	761	1,106	9/25/2001
47	6	1353 Hess Dr. @ Buena Vista	AVK	2780	5 1/4	2001	51	35	819	1,171	9/30/2001
48	7	4117 Lange Dr. @ Pleasure	Kennedy	K-81A	5 1/4	1993	51	36	818	1,211	9/25/2001
49	8	2143 Kepner Dr. @ Lange	Mueller	Improved	4 1/4	1960	52	32	740	954	9/24/2001
50		618-Jansen									
51	1	Courtney Cove/Sombrero Ave	Mueller		5 1/4	1989	60	23	800	834	2/10/2003
52	2	6709 Shellbark	Waterous		5 1/4	1978	65	15	540	510	2/10/2003
53	3	9503 Shortleaf	Waterous		5 1/4	1979	60	15	650	610	2/10/2003
54	4	Across from 9488 Shortleaf	Waterous		5 1/4	1984	55	18	650	631	2/21/2003

No F.F.

Response to 8th Set of Interrogatories - #110 Hydrant Roster

CNT	#	Location	Make	Model	Size	Year	Static psi	Resid psi	Flow gpm	Flow @ 20 psi in gpm	Test Date
55		620-Crescent Heights									
56	1	Johns St/Amelia	Darling	B62B	5 1/4	1972	64	20	660	660	2/10/2003
57	2	John St/Robinson	Mueller		5 1/4	1970	64	55	1,200	2,827	2/10/2003
58		626-UIF-Summertree									
59	1	11922 Boynton Dr.	Mueller	Improved	5 1/4	1969	53	44	294	593	10/8/2001
60	2	11730 Bayonet Ln.	Mueller	Improved	4 1/2	1970	58	39	790	1,149	10/8/2001
61	3	12102 Boynton Dr.	Mueller	Improved	4 1/2	1970	60	48	731	1,400	10/8/2001
62	4	11614 Boynton Dr.	Mueller	Improved	4 1/2	1970	60	47	957	1,756	10/8/2001
63	5	11615 Pampas	US Pipe	Metropolitan	5 1/4	1983	60	49	944	1,896	10/8/2001
64	6	Golf Course @ Paradise Point Dr.	US Pipe	Metropolitan	5 1/4	1983	68	59	967	2,388	10/8/2001
65	7	Rosetree & Pampas Dr.	US Pipe	Metropolitan	5 1/4	1983	65	57	990	2,516	10/8/2001
66	8	Paradise Pt Dr & Scotch Pine Dr.	US Pipe	Metropolitan	5 1/4	1983	65	57	990	2,516	10/8/2001
67	9	11515 Scotch Pine Dr.	US Pipe	Metropolitan	5 1/4	1983	61	51	990	2,121	10/8/2001
68	10	11704 Rosetree Dr.	US Pipe	Metropolitan	5 1/4	1983	56	49	944	2,286	10/8/2001
69	11	11811 Wax Mrytle Dr.	US Pipe	Metropolitan	5 1/4	1983	60	50	944	1,996	10/8/2001
70	12	11517 Pampas Dr.	US Pipe	Metropolitan	5 1/4	1983	61	50	990	2,015	10/8/2001
71	13	11631 Scotch Pine Dr.	US Pipe	Metropolitan	5 1/4	1983	60	49	967	1,942	10/8/2001
72	14	11625 English Elm Dr.	US Pipe	Metropolitan	5 1/4	1983	62	49	944	1,778	10/8/2001
73	15	11640 White Ash Dr.	US Pipe	Metropolitan	5 1/4	1983	59	48	944	1,870	10/8/2001
74	16	11602 Golden Rain	US Pipe	Metropolitan	5 1/4	1983	60	48	944	1,809	10/8/2001
75	17	11601 Scotch Pine Dr.	US Pipe	Metropolitan	5 1/4	1983	60	48	944	1,809	10/8/2001
76	18	11618 Pear Tree Ln.	US Pipe	Metropolitan	5 1/4	1983	60	49	944	1,896	10/8/2001
77	19	11532 Rosetree Dr.	US Pipe	Metropolitan	5 1/4	1983	62	51	944	1,946	10/8/2001
78	20	11606 WhiteAsh Dr.	US Pipe	Metropolitan	5 1/4	1983	66	50	944	1,670	10/8/2001
79	21	11711 Alderwood Dr.	US Pipe	Metropolitan	5 1/4	1983	59	48	944	1,870	10/8/2001
80	22	Tupelo & Pampas Dr.	US Pipe	Metropolitan	5 1/4	1983	61	50	990	2,015	10/8/2001
81	23	11632 Aspenwood Dr.	US Pipe	Metropolitan	5 1/4	1983	52	44	895	1,892	10/8/2001
82	24	11604 Aspenwood Dr.	US Pipe	Metropolitan	5 1/4	1983	59	46	895	1,620	10/8/2001
83	25	11720 Aspenwood Dr.	US Pipe	Metropolitan	5 1/4	1983	58	48	944	1,941	10/8/2001
84	26	11634 Cocowood Dr.	US Pipe	Metropolitan	5 1/4	1983	60	46	1,012	1,784	10/8/2001
85	27	11736 WhiteAsh Dr.	US Pipe	Metropolitan	5 1/4	1983	50	38	920	1,509	10/8/2001
86	28	11609 Cocowood Dr.	US Pipe	Metropolitan	5 1/4	1983	54	46	920	2,010	10/8/2001
87	29	Loblolly Dr. & Hollyann Dr.	Kennedy	K-81A	5 1/4	1996	51	48	944	3,332	10/8/2001
88	30	1621 Hollyann Dr.	Kennedy	K-81A	5 1/4	1996	60	51	967	2,164	10/8/2001
89	31	11647 Foxworth Dr.	Kennedy	K-81A	5 1/4	1996	52	48	967	2,972	10/8/2001
90	32	11742 Ivywood Dr.	Kennedy	K-81A	5 1/4	1999	51	48	944	3,332	10/8/2001
91	33	Paradise Pt. @ Clear Oaks Circle	Darling	B-84-B	5 1/4	2000	60	56	967	3,353	10/8/2001
92	34	Clear Oaks Circle	Darling	B-84-B	5 1/4	2000	62	50	944	1,857	10/8/2001
93	35	Paradise Pt. @ Cedar Oaks	Darling	B-84-B	5 1/4	2000	50	41	920	1,763	10/8/2001
94	36	11428 Sinatra Dr.	Darling	B-84-B	5 1/4	2000	59	48	944	1,870	10/8/2001
95	37	Turtle Dove Pl.	Darling	B-84-B	5 1/4	2000	57	46	944	1,817	10/8/2001
96		629-UIF-Orangewood									
97	1	4621 Darlington Rd.	Kennedy	K-81A	5 1/4	1989	58	50	2,420	5,613	9/25/2001
98		630-Golden Hills									
99	1	5599 NW 80th Avenue Rd.	Mueller	SR	4 1/4	1964	70	52	925	1,606	2/18/2003
100	2	5885 NW 80th Avenue Rd.	M&H			1971	68	52	787	1,424	2/18/2003
101	3	5440 NW 78th Ct.	Mueller	SR	4 1/4	1964	60	50	740	1,564	2/18/2003
102	4	7769 NW 56th Place	Mueller	SR	4 1/4	1964	70	50	965	1,583	2/18/2003
103	5	5580 NW 75th Ct.	Mueller	SR	4 1/4	1964	76	60	787	1,548	2/18/2003
104	6	5850 NW 75th Ave.	Darling	FW2	4 1/2		70	54	865	1,600	2/18/2003
105	7	4825 NW 80th Ave.	Mueller	SR30	4 1/4	1964	60	50	787	1,664	2/18/2003
106	8	7671 NW 46th Place	Mueller	SR	4 1/4	1964	50	40	865	1,566	2/18/2003
107	9	5147 NW 76th Ct.	Kennedy	K11	4 1/2	1972	56	44	1,000	1,810	2/18/2003
108	10	5404 NW 76th Ct.	Kennedy	K11	4 1/2	1971	52	40	787	1,337	2/18/2003
109	11	7734 NW 49th Street Road	Mueller	SR	4 1/4	1964	54	40	1,000	1,615	2/18/2003
110	12	4606 NW 78th Avenue	Mueller	SR30	4 1/4	1964	54	40	967	1,561	2/18/2003

Utilities, Inc. of Florida
Docket No. 020071-WS

Response to 8th Set of Interrogatories - #110 Hydrant Roster

CNT	#	Location	Make	Model	Size	Year	Static psi	Resid psi	Flow gpm	Flow @ 20 psi in gpm	Test Date
111	13	Intersection of NW 78th Ave and NW 42nd Lane	Mueller	SR30	4 1/4	1964	72	58	865	1,757	2/18/2003
112	14	440 NW 76th Ct.	Mueller	SR30	4 1/4	1964	60	42	835	1,285	2/18/2003
113	15	4714 NW 75th Ave.	Mueller	SR30	4 1/4	1964	72	50	787	1,252	2/18/2003
114	16	4480 NW 74th Terrace	Mueller	ASR	4 1/2	1981	66	42	710	1,009	2/18/2003
115	17	7345 NW 44th Lane	Mueller	ASR	4 1/2	1981	78	50	710	1,052	2/18/2003
116	18	4950 NW 75th Ave.	Mueller	SR	4 1/4	1964	70	38	865	1,101	2/18/2003
117	19	5270 NW 75th Ave.	Mueller	SR	4 1/4	1964	78	50	865	1,282	2/18/2003
118	20	4727 NW 80th Ave.	Mueller	SR30	4 1/4	1964	52	42	787	1,475	2/18/2003
119	21	4400 NW 80th Ave.	Kennedy	K11	4 1/2	1971	50	40	500	905	2/18/2003
120	22	5385 NW 80th Avenue Rd.	Mueller	SR	4 1/4	1964	60	50	935	1,977	2/18/2003
121	23	5072 NW 80th Avenue Rd.	Mueller	SR	4 1/4	1964	58	48	865	1,779	2/18/2003
122	24	8101 NW 46ths St.	Mueller	SR01	5 1/4	1976	55	40	935	1,477	2/18/2003
123	25	4500 NW 82nd Ct.	Mueller	SR	4 1/2	1976	54	40	777	1,255	2/18/2003
124	26	4700 NW 82nd Ct.	Mueller	SR	4 1/2	1976	50	40	749	1,356	2/18/2003
125	27	8131 NW 43rd Lane	Mueller	SR2	4 1/2	1976	56	44	787	1,424	2/18/2003
126	28	Lot 8, Blk 9, NW 82nd Ct.	Kennedy		4 1/2	1989	52	40	1,000	1,698	2/18/2003
127	29	8155 NW 49th Street Rd.	Stripped Stem - Unable to test								
128		**637-UIF-Lake Tarpon**									
129	1	152 Independence Blvd.	Mueller	S. Centurion	5 1/4	2002	49	38	810	1,367	7/26/2002
130	2	271 Independence Blvd.	Kennedy	K10	4 1/2	1968	50	40	750	1,357	5/15/2002
131	3	61 Harbor Way @ Colonial	Mueller	Improved	4 1/4	1966	56	30	820	978	5/15/2002
132	4	151 Philadelphia Way	Mueller	Improved	4 1/2	1966	54	41	760	1,277	5/15/2002
133	5	Liberty @ Colonial Blvd.	Waterous	Pacer	5 1/4	1989	56	40	840	1,302	5/15/2002

EXHIBIT TLB – 8

ANALYSIS OF CASES CITED BY UTILITY AS SUPPORTING INSTANTANEOUS FLOWS FOR USED & USEFUL CALCULATIONS

ANALYSIS OF CASES CITED BY UTILITY AS SUPPORTING INSTANTANEOUS FLOWS FOR USED & USEFUL CALCULATIONS

Office of Public Counsel Interrogatory No. 58 asked whether the used and useful calculation rationale for water plants using instantaneous flows had ever been used or approved by the Florida Public Service Commission in any prior cases and if so, specify the cases. The Utility's response cited four cases with discussion of how the Commission dealt with the instantaneous flow issue in each case.

I completed research of the four cited cases at the PSC records center. A discussion of each case, the Utility's argument and my analysis of each case is as follows.

I. DOCKET NO. 940917-WS

The Utility stated that, "In Docket No. 940917-WS, the utility evaluated used & useful on the basis of maximum daily flow equal to minimum design criteria (of) 1.1 gpm average daily flow per connection times 2." "The order indicated that the calculations had been verified and agreed with and approved the Utility's results."

MY ANALYSIS: This case was an application for rate increase by Utilities, Inc. for various water and wastewater systems in Seminole, Orange and Pasco Counties. The PSC Staff Analysis in the Proposed Agency Action Memorandum of April 6, 1995 stated as follows: "With the exception of the Crescent Heights WTP and the Lincoln Heights Wastewater treatment system, all facilities are either built out or have been determined to be 100% used and useful in past rate cases." The Staff then goes on to recommend 0% used and useful for the Crescent Heights system because all water is being purchased from the Orlando Utilities Commission. Staff does say that its calculations agree with the Utility's calculation of 79.2% for the Lincoln Heights ***WASTEWATER*** system. (See attached case & Staff memorandum)

Utilities, Inc's argument that its calculations based on some instantaneous flow basis had been "verified and agreed with" is simply not true. At most, all the PSC Staff stated was that they agreed with the 100% requested used and useful percentage for most of the systems because "all facilities are either built out or have been determined to be 100% used and useful in past rate cases. Furthermore, it is noted that this case was not opposed by OPC and the Commission had no other rationale to consider.

Therefore, the Utility cannot rely on the order in Docket No. 940917–WS as providing any precedent for using instantaneous flows of water plants in calculating used and useful percentages.

II. DOCKET NO. 910020-WS

In its response to OPC Interrogatory No. 58, the Utility stated, "The concept of evaluating used and useful on the basis of instantaneous demand was also introduced in Docket No. 910020-WS (UIF's Summertree system) using a peak hour demand equal to 2 times the peak day demand as a proxy." "That approach was recommended to the Commission as appropriate in the 1/23/92 Staff Recommendation."

MY ANALYSIS: I could not find the referenced 1/23/92 Staff Recommendation in the micro-film records of the case. However, I did find the case order with the attached positions on each issue by the Utility, OPC and PSC Staff. (See attached case materials). On Issue 13, "What is the appropriate used and useful percentages for the water plant and water distribution system", the positions are stated as follows:

> UTILITY: 100 percent. Further, the water distribution system is fully contributed; therefore, no adjustment is necessary.
>
> OPC: The water treatment plant is 51 percent used and useful and the distribution system is 30 percent used and useful.
>
> STAFF: The water plant is 51 percent used and useful. The water distribution system is 100 percent used and useful because it is fully contributed.

Therefore, it is immaterial what the first thoughts of Staff may have been concerning the use of instantaneous flow for used and useful calculations for the water plant (If, indeed, such a recommendation was made as reported by the Utility). What is important is their final decision and the Commission's order of 2/27/92 where OPC's position is upheld for 51 percent used and useful for the water plant and the Utility's position for a 100 percent used and useful factor using instantaneous flows is rejected.

The Utility obviously cannot claim this case as any kind of precedent for an approved instantaneous flow rationale.

III. DOCKET NO. 911082-WS

The Utility's third cited case is Docket No. 911082-WS which was the docket that considered rulemaking for water and wastewater utilities and various proposed formulas for determining used and useful percentages. The Utility then goes on to discuss the fact that instantaneous demand was considered.

However, in the next sentence, the Utility admits that the rulemaking docket was eventually abandoned. Obviously, the Utility cannot site this docket as precedent for using instantaneous flows in used and useful calculations.

IV. DOCKET NO. 960444-WU

The final case cited by the Utility to try to provide precedent for using instantaneous flows in used and useful calculations is Docket No. 960444-WU where Utilities Inc's Lake Utility Services, Inc. requested rate increase for a number of water systems.

The Utility states that, "The utility provided an analysis of used and useful using the instantaneous demand concept." "However, that case was settled and the Utility's approach was never addressed by the Commission."

This settled case can of course not be used as any sort of precedent. However, what the Utility failed to report is that in this case, the used and useful percentages proposed by the Utility in the MFR filing were greatly reduced by the PSC Staff in the proposed Agency Action of May 9, 1997. (See attached case materials). Here again, the Utility's proposed rationale of using instantaneous flows in the used and useful calculations was rejected by the PSC Staff.

After analyzing each of the four cases cited by the Utility as providing past evidence of the Commission approving instantaneous flow in used and useful calculations, we are left with the obvious conclusion that the Commission has never approved or even commented on any such rationale.

Pro Forma Plant

The utility's pro forma adjustments to general plant represent allocations of common plant from an affiliated company, Water Services Corporation. These adjustments are allocated provisions for computer mainframes, vehicles, and other common assets. These facilities serve the utility's customers. Upon consideration, we find that the pro forma adjustments to general plant are reasonable and properly included in rate base.

Excessive Unaccounted-For-Water

Unaccounted-for-water is determined by deducting the amount of water sold to customers and the amount of water lost due to line flushing and line breaks from the amount of metered water leaving the water plant. According to the utility's MFRs, the utility had 26.47 percent unaccounted-for-water during the test year.

Utility witness Seidman testified that 14.98 percent of water pumped is a reasonable amount of unaccounted-for-water since the system has a low average residential consumption. OPC witness DeMeza testified that 10 percent of water sold is an acceptable level of unaccounted-for-water.

The utility has a flushing program but does not keep records of this water use. Therefore, we have not considered flushing in the unaccounted-for-water calculation. In the future, UIF shall keep records of the estimated water used for flushing. These records will allow the water used for flushing to be considered in the unaccounted-for-water calculation.

We agree with witness DeMeza that 10 percent of water pumped is a reasonable level of unaccounted-for-water for this system. Therefore, we find it appropriate that the 16.5 percent of additional expenses resulting from the 26.5 percent unaccounted-for-water be removed. Accordingly, expenses for purchased power and chemicals have been reduced by $1,489 and $306, respectively.

Margin Reserve

In its application the utility did not request any margin reserve based on its determination that both the water and wastewater systems were 100 percent used and useful. OPC witness DeMeza testified that no margin reserve should be included since

current customers would have to pay for future expansion of facilities. Both utility witnesses Rasmussen and Cuddie testified that the area served by the utility has not experienced any growth and that UIF has no plans for future development at PPW. Upon consideration, we find it appropriate to make no allowance for margin reserve.

Used and Useful Percentage of Wastewater Interconnection

UIF completed installation of the new master wastewater lift station and interconnected with Pasco County on April 26, 1991. The lift station is a six-foot diameter wet well with two 600 gallons per minute (gpm) pumps that receive and then pump wastewater to Pasco County.

OPC witness DeMeza calculated that the lift station is 37 percent used and useful based on the water plant capacity and the wastewater flows. Utility witness Seidman testified that the used and useful calculation for the lift station should be based on the lift station design parameters and not the water plant capacity. He further testified that the master lift station is sized to maintain the minimum flow velocity for the three miles of force main connecting the lift station with Pasco County's receiving station. Mr. Seidman testified that although the lift station can accommodate future growth which may occur, it cannot be downsized to serve the existing flows without jeopardizing its ability to maintain the required minimum wastewater velocity with the frictional losses which occur in the force main. Witness Seidman also testified that the six-foot wet well is the minimum size which could be constructed even if only existing flows were considered.

We agree with witness Seidman's testimony. Accordingly, we find the lift station to be 100 percent used and useful.

Calculation of Equivalent Residential Connections

In his testimony, OPC witness DeMeza calculated that the water distribution system can serve 5,319 equivalent residential connections (ERCs) by dividing the water plant capacity of 500,000 gallons per day (gpd) by 94 gpd. Mr. DeMeza also testified that the wastewater collection system can serve 1,952 ERCs using the 500,000 gpd water plant capacity.

Utility witness Seidman testified that the water plant capacity has no relationship with the number of ERCs that either the water distribution system or the wastewater collection system can serve. Mr. Seidman testified that the present water distribution system configuration serves 715 residential customers and 30 commercial customers in the Arborwood and PPW subdivisions for a total of 1,585 ERCs. Mr. Seidman testified that the ERC capacity of the wastewater collection lines should be based on the 715 lots which are being served in Arborwood and PPW.

We agree with Mr. Seidman's calculations. Accordingly, we find the appropriate ERC capacity for the Arborwood and PPW areas to be 1,585 for the water distribution system and 715 for the wastewater collection system.

Even though the Horizon Club subdivision has water and wastewater lines, it has no customers and no reliable information is available about how many ERCs Horizon Club can serve. The ERC capacity is usually required to make used and useful adjustments for water mains and wastewater lines. However, as discussed elsewhere in this Order, rate base at the time of transfer is being set at zero. Therefore, since the Horizon Club lines were included in the property transferred to UIF, we find no used and useful adjustment necessary. Accordingly, we make no determination of the ERC capacity for the Horizon Club subdivision.

Excessive Infiltration

Infiltration is calculated by determining the difference between the amount of wastewater returned by the customers to the collection system and the amount of wastewater pumped to Pasco County. Although infiltration exists in all wastewater systems, the utility admits that this system has an infiltration problem which is due, at least in part, to the previous utility owner's failure to properly maintain the system.

Because the abandoned wastewater plant did not have any flow measuring equipment, it was impossible to quantify the amount of infiltration until the new master lift station was finished on April 26, 1991. Since no historical flow information is available, both OPC and UIF estimated the flows by using a percentage of the residential water sales plus an allowance for a reasonable amount of infiltration. The expenses for purchased wastewater treatment and power can be determined from the flow estimates.

OPC witness DeMeza testified that 19,057 gpd of infiltration is reasonable for this system. We agree. Utility witness Seidman and OPC witness DeMeza disagreed on the percentage of water sales returning to the wastewater collection system. Mr. DeMeza opined that 80 percent is returned to the system. Mr. Seidman opined that 96 percent of the water sales would be returned to the collection system since the development has a central irrigation system. We agree with Mr. Seidman's calculation because it takes into consideration the central irrigation system.

Therefore, we find the appropriate percentage of water sales to be used in the calculation of the amount of wastewater returned to the system to be 96 percent. Accordingly, we have reduced purchased wastewater treatment expense by $140,018 and purchased power by $5,268 for excessive infiltration.

Acquisition Adjustment

An acquisition adjustment is the difference between the purchase price and the previous owner's original cost amount. Pursuant to Commission policy, rate base inclusion of an acquisition adjustment is allowed only when extraordinary circumstances justify such treatment. In its application, the utility requested rate base inclusion of positive acquisition adjustments of $52,000 for its water system and $21,000 for its wastewater system.

Establishing the amount of an acquisition adjustment, requires determination of the rate base of the acquired company. This value is usually derived from the previous owner's books and records. Absent such information an original cost study may be employed. As discussed in an earlier portion of this Order, we have determined for the purposes of this proceeding that rate base at the time of transfer was zero.

According to testimony by utility witnesses Cuddie and Wenz, the final purchase price for the PPW systems consisted of two parts: an initial purchase amount of $208,000 for the water system and $20,000 for the wastewater system, and a final purchase payment amount based on the Commission's determination of rate base in this proceeding. Utility witness Wenz stated that the utility is contractually obligated to pay acquisition adjustment amounts of $52,000 and $21,000 for the respective water and wastewater systems, regardless of this Commission's determination of rate

STAFF: Yes, an adjustment should be made to remove the value of the land on which the abandoned wastewater plant was located. No adjustment is necessary for the building as it is not in rate base.

ISSUE 7: Should an adjustment be made to remove the value of wastewater plant structures and improvements which have been abandoned?

POSITIONS

UTILITY/PPW: No.

OPC: Yes.

STAFF: Yes, an adjustment should be made to remove $28,818 in Account 354, Structures and Improvements with corresponding reductions to accumulation depreciation and depreciation expense for $16,696 and $356, respectively.

ISSUE 8: Should the cost of wells no. 2, no. 15, and no. 17 be removed from rate base? (See also, Issue 16)

POSITIONS

UTILITY/PPW: No.

OPC: Yes.

STAFF: Account 307 should be reduced by $38,310 to remove the cost of well no. 15 from rate base. Corresponding reductions should be made to accumulation depreciation and depreciation expense of $11,115 and $473, respectively. No adjustment for well no. 2 is necessary as it was not included in rate base.

ISSUE 9: Should an adjustment be made for excessive unaccounted for water?

POSITIONS

UTILITY/PPW: Yes, reduce purchased power by $1,203 and chemical expense by $248.

OPC: Yes, there is excessive lost water which requires a reduction in water expenses of $1,861.

STAFF: Yes. The used and useful calculation of water treatment plant expense should be reduced for unaccounted for water by 16.5 percent. The purchased power expense should be reduced by $1,967 and chemical expense should be reduced by $430.

ISSUE 10: Should the used and useful calculations include a margin reserve?

POSITIONS

UTILITY/PPW: If the Commission finds that used and useful is less than 100 percent, a margin reserve may be appropriate.

OPC: No. Inclusion of a margin reserve introduces costs not connected with test year customers.

STAFF: No. The utility did not request any margin reserve.

ISSUE 11: What is the used and useful amount for the new interconnection (i.e., force main, lift station, pumps, and meter) with Pasco County's treatment plant?

POSITIONS

UTILITY/PPW: 100 percent.

OPC: 37 percent.

STAFF: 100 percent.

ISSUE 12: What is the total capacity in ERCs for the water distribution and wastewater collection systems?

POSITIONS

UTILITY/PPW: The total capacity in ERCs for the water distribution system is 1,585; for the wastewater collection system it is 715.

OPC: The total of ERC's for water is 5,319 and for wastewater is 1,952.

STAFF: Agree with utility.

ISSUE 13: What are the appropriate used and useful percentages for the water plant and water distribution system?

POSITIONS

UTILITY/PPW: 100 percent. Further, the water distribution system is fully contributed; therefore, no adjustment is necessary.

OPC: The water treatment plant is 51 percent used and useful and the distribution system is 30 percent used and useful.

STAFF: The water plant is 51 percent used and useful. The water distribution system is 100 percent used and useful because it is fully contributed.

*

ISSUE 14: Should an adjustment be made for excessive infiltration/inflow into the wastewater collection system?

POSITIONS

UTILITY/PPW: Yes. Reduce purchased sewage treatment by $114,400 and purchased power by $4,802.

OPC: Yes.

STAFF: Yes. An adjustment to used and useful should be made for excess infiltration. The purchased power, purchased wastewater treatment and chemical expenses for wastewater should be reduced to reflect the excessive infiltration.

ISSUE 15: What is the appropriate used and useful percentage for the wastewater collection system?

POSITIONS

UTILITY/PPW: 100 percent. Further, the collection lines are fully contributed; therefore, no adjustment is necessary.

OPC: The wastewater collection system is 37 percent used and useful.

STAFF: The wastewater collection system is 100 percent used and useful because it is fully contributed.

DOCKET NO. 940917-WS
DATE: April 6, 1995

ISSUE 7: What are the appropriate used and useful percentages for the various systems?

RECOMMENDATION: The appropriate used and useful percentages for all systems excepting the Crescent Heights water treatment plant and well and the Lincoln Heights wastewater treatment plant and system are 100%. Staff recommends a 0% used and useful percentage for the Crescent Heights Water Treatment plant and well. Staff recommends a 79.2% used and useful for the Lincoln Heights system. (FUCHS)

STAFF ANALYSIS: With the exception of the Crescent Heights WTP and the Lincoln Heights wastewater treatment system all facilities are either built out or have been determined to be 100% used and useful in past rate cases. Staff calculations verify 100% used and useful in those systems. The Utility has requested a 79.2% used and useful percentage for the Lincoln Heights system. Staff calculations agree with the Utility's; therefore we recommend 79.2% used and useful for the Lincoln Heights system. Prior to the 1993 test year, the Crescent Heights water treatment plant and well were taken off line because the system reached the size which requires two wells according to DEP regulations. A suitable well site could not be found in the area. The Utility decided to become a bulk customer of the Orlando Utilities Commission and take the plant and well off line. That occurred before the start of the 1993 test year. Since the plant remains off line, Staff recommends 0% used and useful for the Crescent Heights WTP.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase in Pasco County by UTILITIES, INC. OF FLORIDA	DOCKET NO. 910020-WS ORDER NO. 25821 ISSUED: 02/27/92

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON
BETTY EASLEY

APPEARANCES:

WAYNE L. SCHIEFELBEIN, Esquire, Gatlin, Woods, Carlson & Cowdery, 1709-D Mahan Drive, Tallahassee, Florida 32308
On behalf of Utilities, Inc. of Florida

JACK SHREVE, Esquire, and H. F. MANN, II, Esquire, Office of Public Counsel, Claude Pepper Building, Room 810, 111 West Madison Street, Tallahassee, Florida 32399-1400
On behalf of the Citizens of the State of Florida

CATHERINE BEDELL, Esquire, Florida Public Service Commission, Division of Legal Services, 101 East Gaines Street, Tallahassee, Florida 32399-0863
On behalf of the Commission Staff

DAVID E. SMITH, Esquire, Florida Public Service Commission, Office of General Counsel, 101 East Gaines Street, Tallahassee, Florida 32399-0863
Counsel to the Commissioners

FINAL ORDER SETTING RATES AND CHARGES AND REQUIRING REFUND

BY THE COMMISSION:

BACKGROUND

Utilities, Inc. of Florida (UIF or utility) is a Class B utility providing water and wastewater service for 27 systems in 6 counties in Central Florida. UIF is a wholly owned subsidiary of Utilities, Inc. The Paradise Point West (PPW) water and wastewater system in Pasco County is located in a predominantly residential area serving 715 residential customers. The minimum filing

DOCUMENT NUMBER-DATE
02026 FEB 27 1992
FPSC-RECORDS/REPORTING

Utilities, Inc. of Florida - Orangewood (Pasco County)
Docket No. 940917-WS

Rate Case
Financial, Rate and Engineering
Minimum Filing Requirements

Test Year Ending December 31, 1993

DOCUMENT NUMBER-DATE
11630 NOV 17 93
FPSC-RECORDS/REPORTING

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 940917-WS
Test Year Ended: December 31, 1993

Schedule: F-5
Page 1 of 3
Preparer: PHC

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Druid Isle:

1. Capacity of plant: 40 gpm per annual report.

2. Maximum daily flow: 114 gpm.

   1.1 min. design criteria (a) * 2 representing twice the average flow * connections
   1.1 * 2 * 52

3. Average daily flow: 57 gpm.

   1.1 * 52

4. Fire flow capacity:

   a. Required fire flow: not provided.

5. Margin reserve (not to exceed 20% of present customers): not applicable, system is built out.

6. Excessive unaccounted for water: 0 gallons per day.

   a. Total amount: 0 gpd, 0% of average daily flow.
   b. Reasonable amount: 1,990 gpd, 20% of average daily flow.
   c. Excessive amount: 0 gpd, 0% of average daily flow.

7. Percent used and useful: 100% used and useful.

   (2 + 4 + 5 - 6) / 1 = % used and useful

   (114 + 0 + 0 - 0) / 40 = 100% used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 940917-WS
Test Year Ended: December 31, 1993

Schedule: F-5
Page 2 of 3
Preparer: PMC

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Crescent Heights:

1. Capacity of plant: 350 gpm per annual report.

2. Maximum daily flow: 605 gpm.

   1.1 min. design criteria (a) * 2 representing twice the average flow * connections
   1.1 * 2 * 275

3. Average daily flow: 303 gpm.

   1.1 * 275

4. Fire flow capacity:

   a. Required fire flow: 500 gpm

5. Margin reserve (not to exceed 20% of present customers): not applicable, system is built out.

6. Excessive unaccounted for water: 0 gallons per day.

   a. Total amount: 13,118 gpd, 14.2% of average daily flow.
   b. Reasonable amount: 18,476 gpd, 20% of average daily flow.
   c. Excessive amount: 0 gpd, 0% of average daily flow.

7. Percent used and useful: 100% used and useful.

   (2 + 4 + 5 - 6) / 1 = % used and useful

   (605 + 500 + 0 - 0) / 350 = 100% used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

0080A

Used and Useful Calculations — Florida Public Service Commission
Water Treatment Plant

Company: Utilities, Inc. of Florida - Orange County — Schedule: F-5
Docket No.: 940917-WS — Page 3 of 3
Test Year Ended: December 31, 1993 — Preparer: PHC

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Davis Shores:

1. Capacity of plant: 69 gpm per annual report.

2. Maximum daily flow: 90 gpm.

   1.1 min. design criteria (a) * 2 representing twice the average flow * connections
   1.1 * 2 * 41

3. Average daily flow: 45 gpm.

   1.1 * 41

4. Fire flow capacity:

   a. Required fire flow: not provided.

5. Margin reserve (not to exceed 20% of present customers): not applicable, system is built out.

6. Excessive unaccounted for water: 0 gallons per day.

   a. Total amount: 1,216 gpd, 9.8% of average daily flow.
   b. Reasonable amount: 2,492 gpd, 20% of average daily flow.
   c. Excessive amount: 0 gpd, 0% of average daily flow.

7. Percent used and useful: 100% used and useful.

   (2 + 4 + 5 - 6) / 1 = % used and useful

   (90 + 0 + 0 - 0) / 69 = 100% used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 940917-WS
Test Year Ended: December 31, 1993

Schedule: F-5
Page 1 of 9
Preparer: PHC

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Weathersfield:

1. Capacity of plant: 1,500 gpm per annual report.

2. Maximum daily flow: 2,616 gpm.

   1.1 min. design criteria (c) * 2 representing twice the average flow * connections
   1.1 * 2 * 1189

3. Average daily flow: 1,308 gpm.

   1.1 * 1189

4. Fire flow capacity:

   a. Required fire flow: 500 gpm.

5. Margin reserve (not to exceed 20% of present customers): not applicable, system is built out.

6. Excessive unaccounted for water: 0 gallons per day.

   a. Total amount: 36,268 gpd, 9.4% of average daily flow.
   b. Reasonable amount: 77,325 gpd, 20% of average daily flow.
   c. Excessive amount: 0 gpd, 0% of average daily flow.

7. Percent used and useful: 100% used and useful.

   (2 + 4 + 5 - 6) / 1 = % used and useful

   (2,616 + 500 + 0 - 0) / 1,500 = 100% used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orangewood (Pasco County) Schedule: F-5
Docket No.: 940917-WS Page 1 of 1
Test Year Ended: December 31, 1993 Preparer: PHC

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

1. Capacity of plant: 850 gpm.

2. Maximum daily flow: 1285 gpm.

   1.1 min. design criteria (a) * 2 representing twice the average flow * connections
   1.1 * 2 * 584

3. Average daily flow: 642 gpm.

   1.1 * 584

4. Fire flow capacity:

   a. Required fire flow: 500 gpm.

5. Margin reserve (not to exceed 20% of present customers): not applicable, system is built out.

6. Excessive unaccounted for water: 0 gallons per day.

   a. Total amount: 13,247 gpd, 11.6% of average daily flow.
   b. Reasonable amount: 22,785 gpd, 20% of average daily flow.
   c. Excessive amount: 0 gpd, 0% of average daily flow.

7. Percent used and useful: 100% used and useful.

   (2 + 4 + 5 - 6) / 1 = % used and useful

   (1285 + 500 + 0 - 0) / 1150 = 100% used and useful

(a) The minimum design criteria is 1.1 gallons per minute per connection.

FLORIDA PUBLIC SERVICE COMMISSION
Fletcher Building, 101 East Gaines Street
Tallahassee, Florida 32399-0850

M E M O R A N D U M

April 6, 1995

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF WATER & WASTEWATER (GROOM, MONIZ, CLARK, MERCHANT, FUCHS)
DIVISION OF LEGAL SERVICES (VACCARO)

RE: DOCKET NO. 940917-WS - UTILITIES, INC. OF FLORIDA - APPLICATION FOR A RATE INCREASE IN SEMINOLE, ORANGE, AND PASCO COUNTIES BY UTILITIES, INC. OF FLORIDA
COUNTY: SEMINOLE, ORANGE, AND PASCO COUNTIES

AGENDA: 04/18/95 - REGULAR - AGENDA - PROPOSED AGENCY ACTION - INTERESTED PERSONS MAY PARTICIPATE

CRITICAL DATES: 5-MONTH EFFECTIVE DATE: 4/29/95
(PAA Rate Case)

SPECIAL INSTRUCTIONS: I:\PSC\WAW\WP\940917WS.RCM

DOCUMENT NUMBER-DATE
03533 APR-6 95
FPSC-RECORDS/REPORTING

M E M O R A N D U M

MAY 9, 1997

RECEIVED
MAY - 9 1997
10:30
FPSC - Records/Reporting

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF LEGAL SERVICES (VACCARO)

RE: DOCKET NO. 960444-WU - APPLICATION FOR RATE INCREASE AND FOR INCREASE IN SERVICE AVAILABILITY CHARGES IN LAKE COUNTY BY LAKE UTILITY SERVICES, INC. PSC-97-0531-FOF-WU

Attached is a NOTICE OF PROPOSED AGENCY ACTION ORDER APPROVING, IN PART, AND DENYING, IN PART, INCREASED RATES AND CHARGES, with attachments, to be issued in the above referenced docket. (Number of pages in order - 72)

TV/mw

Attachment

cc: Division of Water & Wastewater (Willis, Austin, Crouch, Lingo, Merchant, Munroe, Rendell, Zhang)

I: 960444OR.TV

Attachments Not On-Line

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase and for increase in service availability charges in Lake County by Lake Utility Services, Inc.	DOCKET NO. 960444-WU ORDER NO. PSC-97-0531-FOF-WU ISSUED: MAY 9, 1997

The following Commissioners participated in the disposition of this matter:

JULIA L. JOHNSON, Chairman
J. TERRY DEASON
JOE GARCIA
DIANE K. KIESLING

NOTICE OF PROPOSED AGENCY ACTION
ORDER APPROVING, IN PART, AND DENYING, IN PART,
INCREASED RATES AND CHARGES

BY THE COMMISSION:

NOTICE IS HEREBY GIVEN by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

BACKGROUND

Lake Utility Services, Inc., (LUSI or utility) is a Class B utility located in Lake County. LUSI is a wholly-owned subsidiary of Utilities, Inc. and provides no wastewater service. The service area is composed of eighteen subdivisions, which are served by twelve water plants. All of the plants are basically pump and chlorinate with hydropneumatic tanks. There are ten plants in the South Clermont Region. In this region there are groups of two (Oranges-Vistas), three (Clermont I-Amber Hill-Lake Ridge Club) and four (Highland Point-Crescent Bay-Crescent West-Lake Crescent Hills) interconnected plants with one stand-alone plant (Clermont II). The other two plants (Lake Saunders and Four Lakes) are outside this area. The minimum filing requirements (MFRs) filed in this docket indicate that the service area contained a total of 915

DOCUMENT NUMBER-DATE
04674 MAY-95
FPSC-RECORDS/REPORTING

this docket indicate that the service area contained a total of 915 customers at the end of 1995. According to the St. Johns River Water Management District (SJRWMD), LUSI is in a water conservation area.

On December 24, 1987, LUSI was granted Original Certificate No. 496-W by Order No. 18605 in Docket No. 871080. On February 20, 1991, by Order No. 24139, in Docket No. 900906-WU, we transferred all Utilities, Inc. of Florida systems in Lake County to LUSI.

By Proposed Agency Action (PAA) Order No. PSC-95-1228-FOF-WU, issued on October 5, 1995, in Docket No. 950232-WU, we approved a limited proceeding to restructure rates and ordered the utility to supply necessary information regarding its service availability policy within 90 days. However, on October 26, 1995, LUSI protested the order. On March 4, 1996, LUSI filed an offer of settlement.

By Order No. PSC-96-0504-AS-WU, we accepted the settlement proposal. In the settlement, LUSI agreed to file this current rate case (Docket No. 960444-WU) and propose uniform rates and uniform service availability charges for all of its operations in Lake County, except for Four Lakes and Lake Saunders Acres. As part of the settlement, the utility stipulated to the use of "Staff's Proposed Rate Structure (Revised)" in Docket No. 950232-WU, for the purpose of calculating interim rates. Therefore, the rates included in "Staff Proposed Rate Structure (Revised)", pursuant to Order No. PSC-96-0504-AS-WU, became LUSI's current approved rates immediately prior to any interim adjustment in this rate case.

The utility reported adjusted test year operating revenues of $313,946 for its water operations for 1995. The utility has never had a full rate case; therefore, there is no previously established rate of return on equity.

The utility filed this application for a rate increase on June 3, 1996. We notified the utility of several deficiencies in the filing. Those deficiencies were corrected and the official filing date was established as July 9, 1996. The utility's requested test year for both interim and final rates is the historical period ended December 31, 1995. Also, the utility requested that this case be processed using the PAA procedure pursuant to Section 367.081(8), Florida Statutes.

amount, 23,378 GPD, is divided by the average daily consumption, 361,981 GPD, the resultant is an adjustment factor of 0.06458 or 6.458 percent, which results in adjustments of $2,587 and $461 for purchased power expense and chemical expense, respectively.

Used and Useful

We found the following errors in the original used and useful values provided in the MFRs: (1) the flow data used to calculate the maximum daily flow for interconnected plants was not from the same day; (2) the fire flow allowances for interconnected plants were incorrect; (3) the margin reserve value was not supported; (4) the excessive unaccounted for water was not in the calculation; and (5) there was no lot count information for the distribution system.

The utility requested an extension of time in order to provide more accurate flow data, a more detailed set of maps and support for the margin reserve values. During this extension and a second that followed, the utility was told that the transmission mains which served to interconnect plants would be considered 100 percent used and useful if the dollar value with supporting documents were provided. This was never done.

At the end of the second extension, the utility submitted revised plant used and useful calculations. These calculations contained changes in plant capacities. At that point we contacted DEP for the plant permit capacities. The following plant used and useful calculations were made using those DEP permitted capacities along with all other corrected data.

Water plant

Based on our calculations, the appropriate used and useful percentages for LUSI's water plants are: 67.83 percent (Clermont I, Amber Hill, Lake Ridge Club); 100 percent (Clermont II); 37.97 percent (Oranges, Vistas); 54.76 percent (Highland Point, Crescent Bay, Crescent West, Lake Crescent Hills); 36.48 percent (Four Lakes); and 41.03 percent (Lake Saunders).

Storage

The hydro tanks are the smallest possible tanks for adequate performance and, therefore, are 100 percent used and useful.

Distribution System

The distribution system calculation was derived from actual lot counts of the entire service area. Based on our calculations, the appropriate used and useful percentages for LUSI's distribution system are: 0.73 percent (Clermont I, Amber Hill, Lake Ridge Club); 0.58 percent (Clermont II); 0.37 percent (Orange, Vistas); 0.41 percent (Highland Point, Crescent Bay, Crescent West, Lake Crescent Hills); 0.91 percent (Lake Saunders); and 0.86 percent (Four Lakes).

Imputation of Contributions in Aid of Construction (CIAC) for Water Supply and Storage System

In 1987, the utility entered into a water system construction agreement with the developer of the Vistas Subdivision. The term of this agreement stated that Utilities, Inc. of Florida agreed to "an initial cash payment of $16,500 at such time as the water supply and storage system as described herein is complete and operational and providing service thereby". The utility recorded $16,500 as Undistributed Water Plant in 1987 and transferred this amount to Transmission and Distribution Mains in 1995. In Audit Exception No. 3, the staff auditor indicated that no proof of payment by the utility was provided to support this entry on the utility's books. The utility, in its response to the Audit Report, argued that the purchase agreement, which acted as an invoice, stated that LUSI was purchasing the water supply and storage system for $16,500. Although the purchase agreement specifies the duties and obligations of the two parties, it cannot be solely relied upon as proof of payment without other collaborating evidence. From merely looking at the purchase agreement, we cannot determine the date of payment or even if a payment was made. Nonetheless, we find that $16,500 was a reasonable price for the water supply and storage system which is currently in use.

In conclusion, we do not find that the utility has provided documentation sufficient to determine the price, if any, the utility paid for this system in 1987. Based on the foregoing, we have imputed CIAC for the agreement price of $16,500 for the Vistas' water supply and storage system. Accordingly, we have increased accumulated amortization of CIAC and CIAC amortization expenses by $3,506 and $413, respectively.

LAKE UTILITY SERVICES, INC.
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/95

SCHEDULE NO. 1-B
DOCKET NO. 960444-WU

EXPLANATION	WATER
UTILITY PLANT IN SERVICE	
To adjust utility plant in service	$ (103,440)
LAND	
To reflect unrecorded land cost	$ 357
NON-USED AND USEFUL PLANT	
To reflect net non-used & useful adjustment	$ (488,618)
ACCUMULATED DEPRECIATION	
To remove acc. depre. related to UPIS adjustments	$ (56,123)
CIAC	
a) To reflect adjustment per Audit Exception No. 12	$ (168,449)
b) To impute CIAC on Vistas's water system	$ (16,500)
c) To impute CIAC to offset margin reserve	$ (12,480)
	(197,429)
ACCUMULATED AMORTIZATION OF CIAC	
a) To reflect adjustment per Audit Exception No. 12	$ 11,803
b) To reflect the effect of imputation of CIAC on Vistas's water plant	$ 3,506
c) To reflect the effect of imputation of CIAC on margin reserve	$ 168
	$ 15,477
ACQUISITION ADJUSTMENT AMORTIZATION	
To remove incorrectly recorded acquisition adjustment	$ 70,169
ACCUMULATED AMORT. OF ACQUISITION ADJUSTMENT	
To reflect the effect of removal of acquisition adjustment	$ (7,095)
DEFERRED INCOME TAXES	
To reflect income tax on advance for construction	$ 127,927
ADVANCE FOR CONSTRUCTION	
To reflect adjustment per Audit Exception No. 12	$ (376,255)
WORKING CAPITAL	
To reflect adjustments on operating expenses	$ (1,253)

...d a... ...l Calculations
...er Treatment Plant

Florida Public Service Commission

...pany: Lake Utility Services, Inc.
...ket No.: 960444-WU
...dule Year Ended: 12/31/95

Schedule: F-5
Page 1 of 13
Preparer: D. Rasmussen

...planation: Provide all calculations, analyses and governmental requirements used to determine ...used and useful percentages for the water treatment plant(s) for the historical test year and ...rojected test year (if applicable).

...rmont I

...apacity of plant: 122000gpd

...laximum daily flow: 352000gpd

...1 gallons/min. design criteria (c) * 2 representing twice the average flow * connections
1 * 2 * 111

...verage daily flow: 176000gpd

...1 * 111

...ire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

...largin reserve (not to exceed 20% of present customers): 0

Excessive unaccounted for water: 0

a. Total amount: 0gpd, 0% of average daily flow.
b. Reasonable amount: 7000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: % used and useful. 100

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

...e: Clermont I, Amber Hill, and Lake Ridge Club are interconnected.

ed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

mpany: Lake Utility Services, Inc.
cket No.: 960444-WU
hedule Year Ended: 12/31/95

Schedule: F-5
Page 2 of 13
Preparer: D. Rasmussen

planation: Provide all calculations, analyses and governmental requirements used to determine
used and useful percentages for the water treatment plant(s) for the historical test year and
projected test year (if applicable).

ermont II

Capacity of plant: 71000gpd

Maximum daily flow: 111000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 35

Average daily flow: 55000gpd

1.1 * 35

Fire flow capacity: 0gpd

a. Required fire flow: . 0gpd

Margin reserve (not to exceed 20% of present customers): 0

Excessive unaccounted for water: 0

a. Total amount: 2000gpd, 11.1% of average daily flow.
b. Reasonable amount: 3600gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: % used and useful. 100

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

sed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

ompany: Lake Utility Services, Inc.
ocket No.: 960444-WU
hedule Year Ended: 12/31/95

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Page 3 of 13
Preparer: D. Rasmussen

xplanation: Provide all calculations, analyses and governmental requirements used to determine
e used and useful percentages for the water treatment plant(s) for the historical test year and
e projected test year (if applicable).

---

mber Hill

Capacity of plant: 396000gpd

Maximum daily flow: 127000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 40

Average daily flow: 63000gpd

1.1 * 40

Fire flow capacity: 120000gpd

a. Required fire flow: 120000gpd

Margin reserve (not to exceed 20% of present customers): 25000gpd

Excessive unaccounted for water: 0gpd

a. Total amount: 17000gpd, 12% of average daily flow.
b. Reasonable amount: 29000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 69% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

e: Clermont I, Amber Hill, and Lake Ridge Club are interconnected.

sed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

ompany: Lake Utility Services, Inc.
ocket No.: 960444-WU
chedule Year Ended: 12/31/95

Schedule: F-5
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Preparer: D. Rasmussen

xplanation: Provide all calculations, analyses and governmental requirements used to determine
e used and useful percentages for the water treatment plant(s) for the historical test year and
e projected test year (if applicable).

ake Ridge Club

Capacity of plant: 468000gpd

Maximum daily flow: 215000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 68

Average daily flow: 108000gpd

1.1 * 68

Fire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

Margin reserve (not to exceed 20% of present customers): 43000gpd

Excessive unaccounted for water:

a. Total amount: 0gpd,0% of average daily flow.
b. Reasonable amount: 18000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 81% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

a) The minimum design criteria is 1.1 gallons per minute per connection.

ote: Clermont I, Amber Hill, and Lake Ridge Club are interconnected.

sed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

ompany: Lake Utility Services, Inc.
ocket No.: 960444-WU
hedule Year Ended: 12/31/95

Schedule: F-5
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Preparer: D. Rasmussen

xplanation: Provide all calculations, analyses and governmental requirements used to determine
e used and useful percentages for the water treatment plant(s) for the historical test year and
e projected test year (if applicable).

ighland Point
Capacity of plant: 432000gpd

Maximum daily flow: 101000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 32

Average daily flow: 51000gpd

1.1 * 32

Fire flow capacity: 120000gpd

a. Required fire flow: 120000gpd

Margin reserve (not to exceed 20% of present customers): 20000gpd

Excessive unaccounted for water: 36000gpd

a. Total amount: 50000gpd, 69% of average daily flow.
b. Reasonable amount: 14000gpd, 20% of average daily flow.
c. Excessive amount: 36000 gpd, 49% of average daily flow.

Percent used and useful: 47% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

ote: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

ed and Useful Calculations
er Treatment Plant

Florida Public Service Commission

mpany: Lake Utility Services, Inc.
ket No.: 960444-WU
edule Year Ended: 12/31/95

Schedule: F-5
Page 6 of 13
Preparer: D. Rasmussen

planation: Provide all calculations, analyses and governmental requirements used to determine used and useful percentages for the water treatment plant(s) for the historical test year and projected test year (if applicable).

anges
Capacity of plant: 396000gpd

Maximum daily flow: 247000gpd

.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 78

Average daily flow: 124000gpd

1.1 * 78

Fire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

Margin reserve (not to exceed 20% of present customers): 32000gpd

Excessive unaccounted for water: 0

a. Total amount: 8000gpd, 16% of average daily flow.
b. Reasonable amount: 10000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 100% used and useful.

2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

The Oranges, and Vistas are interconnected.

sed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

ompany: Lake Utility Services, Inc.
ocket No.: 960444-WU
chedule Year Ended: 12/31/95

Schedule: F-5
Page 7 of 13
Preparer: D. Rasmussen

xplanation: Provide all calculations, analyses and governmental requirements used to determine
e used and useful percentages for the water treatment plant(s) for the historical test year and
e projected test year (if applicable).

istas

Capacity of plant: 1700000gpd

Maximum daily flow: 127000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 40

Average daily flow: 63000gpd

1.1 * 40

Fire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

Margin reserve (not to exceed 20% of present customers): 25000gpd

Excessive unaccounted for water:

a. Total amount: 2000gpd, 7% of average daily flow.
b. Reasonable amount: 6000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 16% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

ole: The Oranges, and Vistas are interconnected.

ed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

mpany: Lake Utility Services, Inc.
cket No.: 960444-WU
edule Year Ended: 12/31/95

Schedule: F-5
Page 8 of 13
Preparer: D. Rasmussen

planation: Provide all calculations, analyses and governmental requirements used to determine
used and useful percentages for the water treatment plant(s) for the historical test year and
projected test year (if applicable).

escent West
Capacity of plant: 432000gpd

Maximum daily flow: 222000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 70

Average daily flow: 111000gpd

1.1 * 70

Fire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

Margin reserve (not to exceed 20% of present customers): 44000gpd

Excessive unaccounted for water: 30000gpd

a. Total amount: 58000gpd, 41% of average daily flow.
b. Reasonable amount: 28000gpd, 20% of average daily flow.
c. Excessive amount: 30000 gpd, 21% of average daily flow.

Percent used and useful: 82% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

le: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

d and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

npany: Lake Utility Services, Inc.
ket No.: 960444-WU
hedule Year Ended: 12/31/95

Schedule: F-5
Page 9 of 13
Preparer: D. Rasmussen

lanation: Provide all calculations, analyses and governmental requirements used to determine
e used and useful percentages for the water treatment plant(s) for the historical test year and
e projected test year (if applicable).

scent Bay
Capacity of plant: 1080000gpd

Maximum daily flow: 143000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
.1 * 2 * 45

Average daily flow: 71000gpd

.1 * 45

Fire flow capacity: 120000gpd

. Required fire flow: . 120000gpd

Margin reserve (not to exceed 20% of present customers): 29000gpd

Excessive unaccounted for water:

. Total amount: 0gpd, 0% of average daily flow.
. Reasonable amount: 0gpd, 0% of average daily flow.
. Excessive amount: 0 gpd, 0% of average daily flow.

ercent used and useful: 27% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

te: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

d and Useful Calculations
er Treatment Plant

Florida Public Service Commission

pany: Lake Utility Services, Inc.
ket No.: 960444-WU
edule Year Ended: 12/31/95

Schedule: F-5
Page 10 of 13
Preparer: D. Rasmussen

lanation: Provide all calculations, analyses and governmental requirements used to determine used and useful percentages for the water treatment plant(s) for the historical test year and projected test year (if applicable).

e Crescent Hills
Capacity of plant: 432000gpd

Maximum daily flow: 244000gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 77

Average daily flow: 122000gpd

1.1 * 77

Fire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

Margin reserve (not to exceed 20% of present customers): 49000gpd

Excessive unaccounted for water: 0gpd

a. Total amount: 20000gpd, 19% of average daily flow.
b. Reasonable amount: 21000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 96% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

te: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

ater Treatment Plant

ompany: Lake Utility Services, Inc.
ocket No.: 960444-WU
hedule Year Ended: 12/31/95

Schedule: F-5
Page 11 of 13
Preparer: D. Rasmussen

xplanation: Provide all calculations, analyses and governmental requirements used to determine e used and useful percentages for the water treatment plant(s) for the historical test year and e projected test year (if applicable).

---

our Lakes

Capacity of plant: 151,200 gpd

Maximum daily flow: 162,000 gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 45

Average daily flow: 81,000

1.1 * 45

Fire flow capacity: 0

a. Required fire flow: . 0

Margin reserve (not to exceed 20% of present customers): 0

Excessive unaccounted for water:

a. Total amount: 3000gpd, 14% of average daily flow.
b. Reasonable amount: 4600gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 100% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

te: Highland Point, Crescent Bay, Crescent West and Lake Crescent Hills are interconnected.

Water Treatment Plant

Company: Lake Utility Services, Inc.
Docket No.: 960444-WU
Schedule Year Ended: 12/31/95

Schedule: F-5
Page 12 of 13
Preparer: D. Rasmussen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Lake Saunders

. Capacity of plant: 432000gpd

. Maximum daily flow: 111,000 gpd

1.1 min. design criteria (c) * 2 representing twice the average flow * connections
1.1 * 2 * 35

. Average daily flow: 55,000 gpd

1.1 * 35

. Fire flow capacity: 120000gpd

a. Required fire flow: . 120000gpd

: Margin reserve (not to exceed 20% of present customers): 22,000 gpd

! Excessive unaccounted for water:

a. Total amount: 1800gpd, 18% of average daily flow.
b. Reasonable amount: 2000gpd, 20% of average daily flow.
c. Excessive amount: 0 gpd, 0% of average daily flow.

Percent used and useful: 59% used and useful.

(2 + 4 + 5 - 6) / 1 = % used and useful

The minimum design criteria is 1.1 gallons per minute per connection.

sed and Useful Calculations
ater Treatment Plant

Florida Public Service Commission

ompany: Lake Utility Services, Inc.
ocket No.: 960444-WU
chedule Year Ended: 12/31/95

Schedule: F-5
Page 13 of 13
Preparer: D. Rasmussen

xplanation: Provide all calculations, analyses and governmental requirements used to determine
e used and useful percentages for the water treatment plant(s) for the historical test year and
e projected test year (if applicable).

(1) erconnected Systems	(2) Combined Capacity of Plants (GPD)	(3) Combined Maximum Daily Flow (GPD)	(4) Combined Fire Flow Capacity (GPD)	(5) Combined Margin Reserve (GPD)	(6) Excessive Unaccounted For Water (GPD)	(7) Used & Useful Percentage
ermont I, Amber Hill, Lake Ridge Club	986,000	694,000	360,000	25,000	0	109%
ermont II	71,000	111,000	0	0	0	156%
e Oranges, Vistas	2,096,000	374,000	240,000	57,000	0	32%
ghland Point, Crescent Bay, Crescent West, Lake Crescent Hills	2,376,000	710,000	480,000	142,000	66,000	53%
ke Saunders	432,000	111,000	120,000	22,000	0	59%
ur Lakes	151,200	162,000	0	0	0	107%
tals	6,112,200	2,162,000	1,200,000	246,000	66,000	58%

0080K

REVISED EXHIBIT TLB-6

EXCESSIVE I/I CALCULATIONS

1. Summertree Wastewater system, Pasco County

   Total Water Sold to Accounts with Wastewater Connections = 22,027,023 Gals.
   Normally expected Amount Returnable to Sewers:
   80% x 22,027,023 = 17,621,618Gals.
   Total Wastewater Treated = 23,690,000 Gals.
   Total I/I = 23,690,000 - 17,621,618 = 6,068,382 Gals. = 25.62%

   Excessive I/I = 25.62 - 10 = 15.62% = 3,700,378 Gals. = 10,138 GPD

   SINCE THERE IS NO WASTEWATER PLANT TO APPLY THE 15.62% EXCESS I/I TO THE USED AND USEDFUL PERCENTAGE, THE ACCOUNTANTS SHOULD APPLY THIS EXCESS I/I PERCENTAGE TO THE OPERATIONAL COSTS OF PUMPING THE WASTEWATER TO PASCO COUNTY. FURTHERMORE, THE EXCESS I/I PERCENTAGE SHOULD BE APPLIED TO THE PURCHASED COST OF WASTEWATER TREATMENT FROM PASCO COUNTY.

2. Weathersfield System, Seminole County

   Total Water Sold to Accounts with Wastewater Connections = 99,956,360 Gals.
   Normally expected Amount Returnable to sewers:
   80% x 99,956,360 = 79,965,088 Gals.
   Total Wastewater Treated = 90,077,391 Gals.
   Total I/I = 90,077,391 - 79,965,088 = 10,112,303 Gals. = 11.23%

   Excess I/I = 11.23 - 10 = 1.23% = 1,107,952 Gal/Yr. = 3,035 GPD

   SINCE THERE IS NO WASTEWATER PLANT TO APPLY THE 1.23% EXCESS I/I TO THE USED AND USEDFUL PERCENTAGE, THE ACCOUNTANTS SHOULD APPLY THIS EXCESS I/I PERCENTAGE TO THE OPERATIONAL COSTS OF PUMPING THE WASTEWATER TO THE CITY OF ALTAMONTE SPRINGS. FURTHERMORE, THE EXCESS I/I PERCENTAGE SHOULD BE APPLIED TO THE PURCHASED COST OF WASTEWATER TREATMENT FROM THE CITY OF ALAMONTE SPRINGS.

3. Ravenna Park/Lincoln System, Seminole County (As Revised)

   Revised Calculation of Excessive I/I Based on Sewer Quantities furnished by Utility and Flow Data as agreed to between Staff Engineer Redeman and Utility

   8" Sewer Mains = 6,068 L..F. = 1.1492 Miles
   Laterals = 5,000 L.. F. = 0.947 Miles
   TOTAL = 2.0962 Miles

   Water Sold to Wastewater Customers = 20,775,000 gallons
   Water Returned as Wastewater = 16,920,644 gallons

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 11
COMPANY/ WITNESS. Utilities Inc. of FL
DATE: 08-20-03

Allowable Infiltration Proposed by OPC = 200 gpd/inch-diameter/mile of sewer

Allowable Infiltration 200 x 8 x 2.0962 = 3,354 gpd = 1,224,181 gal/yr.

Allowable Inflow Proposed by OPC = 5% of Water Sold

Allowable Inflow = 5% x 20,775,000 = 1,038,750 gal/yr.

Allowable Infiltration plus Inflow

Allowable I/I = 1,224,181 + 1,038,750 = 2,262,931 gal/yr.

Total Wastewater to Treat = Water Returned as Wastewater plus Allowable I/I

= 16,920,644 + 2,262,931 = 19,183,575 gal/yr.

Cost to Treat Total Wastewater based on City of Sanford's base charge of $469.32 plus a usage charge of $4.13/1000 gallons.

Cost = 12 x $469.32 + $4.13 x 19,183.575 = $84,860

Actual Cost to Treat Wastewater due to Excessive I/I = $142,086

Adjustment that should be made to Purchased Wastewater from City of Sanford

$142,086 - $84,860 = $57,226

Note: Difference in OPC proposed adjustment of $57,226 and Staff Engineer Redeman's proposed adjustment of $45,478 is due to the more liberal I/I allowances proposed by Redeman.

4. Golden Hills/Crownwood System, Marion County

The Utility shows in Schedule F-6 of the MFRs that 11.43% more wastewater was treated than sold. No data was available from the flow records to make an independent calculation. Therefore the I/I reported by the Utility was accepted with a resulting excessive I/I percentage of 1.43%. This amount was used in the calculation of the used and useful percentage for the wastewater treatment plant.

EXHIBIT NO. 12

WITNESS: TED L. BIDDY, P.E / P.L.S

DESCRIPTION:
FDEP Applications for Public Drinking Water Facility Construction Permit and Application for Use of the General Permit for Construction of an Extension to a Public Drinking Water Distribution System

PROFFERING PARTY: STAFF

DOCKET NO. 020071-WS
UTILITIES, INC. OF FLORIDA

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 12
COMPANY/ WITNESS: Staff - Util Inc. of FL - Ted Biddy
DATE: 08-20-03

Department of
Environmental Protection

Application for a Public Drinking Water Facility Construction Permit

INSTRUCTIONS: This form shall be completed and submitted by persons proposing to construct new, or alter existing, public drinking water facilities unless such proposed construction or alteration is permitted under the "General Permit for Construction of an Extension to a Public Drinking Water Distribution System," in which case Form 62-555.900(7) is to be completed and submitted. Complete this form and submit it in quadruplicate to the appropriate district office of the Department or the appropriate Approved County Public Health Unit (ACPHU) along with a check for the proper application processing fee and the following supporting documents: a signed and sealed engineering report (including design data); signed and sealed engineering plans and specifications; a certificate that the project has been approved by the governing body of the applicant (city commissioners, corporation, board, etc.); and, for each project involving the construction of a new drinking water treatment plant in a county regulated by the Florida Public Service Commission (PSC), a copy of the PSC certificate authorizing the applicant to provide service or a copy of the PSC order exempting the applicant from PSC regulation. All supporting documents, as well as this form, shall be submitted in quadruplicate. All information provided on this form shall be typed or printed in ink. Complete Parts I, II, IV, V, and VI.A of this form for all projects, and complete Parts III and VI.B through VI.E of this form when applicable. A signature page or cover letter for engineering reports, each sheet of engineering plans, and a cover or index sheet for engineering specifications shall be signed, dated, and sealed with an impression-type metal seal by the professional engineer(s) in responsible charge of the documents. Also, engineering plans and specifications shall be those intended for construction and shall not be stamped otherwise (e.g., "For Permitting Only," "For Review Only," etc.). Application processing fees are listed in Rule 62-4.050, Florida Administrative Code (F.A.C.). Checks for application processing fees shall be made payable to the Department of Environmental Protection or to the appropriate ACPHU. NOTE THAT A SEPARATE APPLICATION AND A SEPARATE PROCESSING FEE ARE REQUIRED FOR EACH NON-CONTIGUOUS PUBLIC DRINKING WATER DISTRIBUTION SYSTEM PROJECT.

I. NAME, DESCRIPTION, AND LOCATION OF PROJECT; APPLICANT; ETC.

Project Name:

Project Description:

Project Location

County: Section: Township: Range:

Latitude and Longitude of Each New Treatment Plant and Each New Raw Water Source (attach additional sheets if necessary):

Name of New Treatment Plant or Raw Water Source	Latitude			Longitude		
	°	'	"N	°	'	"W
	°	'	"N	°	'	"W
	°	'	"N	°	'	"W

Applicant

Utility/Company Name: Telephone No.:

Address:

City: State: Zip Code:

Public Water System Supplying Water for Project (complete for distribution system projects)

System Name: PWS Identification No.:

System Owner: Telephone No.:

Address:

City: State: Zip Code:

000001

Application for a Public Drinking Water Facility Construction Permit

Project Name:
Applicant:

Owner/Operator of Project After It Is Placed into Service

Utility/Company Name: Telephone No.:
Address:
City: State: Zip Code:

Professional Engineer in Responsible Charge of Designing Project

Name of Engineer:
Firm Name: Telephone No.:
Address:
City: State: Zip Code:

II. STATEMENT BY APPLICANT

I, the undersigned owner or authorized representative* of , certify that all components that will be installed under this project and that will come into contact with drinking water or drinking water treatment chemicals (except components that will come into contact with raw water prior to its treatment by reverse osmosis) conform, or will conform, with American National Standards Institute/NSF International (ANSI/NSF) Standard 61. Also, I certify that all drinking water treatment chemicals that will be supplied under this project except fluoridation chemicals conform, or will conform, with ANSI/NSF Standard 60 and that all fluoridation chemicals that will be supplied under this project conform, or will conform, with ANSI and American Water Works Association Standard B701, B702, or B703 as applicable.

I agree that we will require the contractor to furnish us with record drawings for this project. Also, I agree that we will retain a professional engineer registered in Florida to inspect construction of this project for the purpose of determining if work proceeds in compliance with the construction permit and approved engineering plans and specifications.

I am fully aware that we must obtain a letter of clearance from the Department before we place this project into service for any purpose other than disinfection, testing for leaks, or testing equipment operation. Also, I am fully aware that, if we sell or legally transfer ownership of this project before obtaining a letter of clearance from the Department, we must submit to the Department an "Application for Transfer of a Public Water System Construction Permit" within 30 days after such sale or legal transfer of ownership.

Signature and Date

Name and Title (please type or print)

* *Attach a letter of authorization.*

III. STATEMENT BY PUBLIC WATER SYSTEM SUPPLYING WATER FOR PROJECT (complete for distribution system projects)

I, the undersigned owner or authorized representative* of , certify that we will provide the potable water supply required by this project. As indicated below, the water treatment plant to which this project will be connected has the capacity to provide the potable water supply required by this project, and I certify that said plant is in compliance with the standards and criteria set forth in Chapters 62-550, 62-555, and 62-560, F.A.C. Also, said plant was constructed under one or more valid Department construction permits as indicated below, and I certify that connection of this project to said plant will not be a violation of any condition of this(these) construction permit(s).

Name of Water Treatment Plant to Which this Project Will Be Connected:

Construction Permit Number(s) for Plant and Date(s) Permit(s) Issued:

Permitted Maximum Day Capacity of Plant:
Maximum Day Flow at Plant as Recorded on Monthly Operating Reports During Past 12 Months:

Signature and Date

Name and Title (please type or print)

* *Attach a letter of authorization.*

IV. STATEMENT BY OWNER/OPERATOR OF PROJECT AFTER IT IS PLACED INTO SERVICE

I, the undersigned owner or authorized representative* of , certify that we will be the owner/operator of this project after it is placed into service. I agree that we will operate and maintain this project in a manner that will comply with Chapters 62-550, 62-555, 62-560, and 62-699, F.A.C.; and I certify that all drinking water treatment chemicals that we will use except fluoridation chemicals conform, or will conform, with American National Standards Institute/NSF International (ANSI/NSF) Standard 60 and that all fluoridation chemicals that we will use conform, or will conform, with ANSI and American Water Works Association Standard B701, B702, or B703 as applicable. Also, I agree that we will promptly notify the Department if we sell or legally transfer ownership of this project.

Signature and Date

Name and Title (please type or print)

** Attach a letter of authorization.*

V. STATEMENT BY PROFESSIONAL ENGINEER IN RESPONSIBLE CHARGE OF DESIGNING PROJECT

I, the undersigned professional engineer registered in Florida, certify that I am in responsible charge of the preparation and production of engineering documents for this project; that I have expertise in the design of water treatment, storage, and distribution facilities; and that, to the best of my knowledge and belief, the engineering design for this project complies with Chapter 62-555, F.A.C., and provides reasonable assurance of compliance with Chapter 62-550, F.A.C.

The plans and specifications for this project require that all new and relocated project components that will come into contact with drinking water or drinking water treatment chemicals (except components that will come into contact with raw water prior to its treatment by reverse osmosis) be in conformance with American National Standards Institute/NSF International (ANSI/NSF) Standard 61. Also, the plans and specifications for this project require that all drinking water treatment chemicals supplied under this project except fluoridation chemicals be in conformance with ANSI/NSF Standard 60 and that all fluoridation chemicals supplied under this project be in conformance with ANSI and American Water Works Association Standard B701, B702, or B703 as applicable.

Signature, Date, and Seal

Name and License Number (please type or print)

VI. SUMMARY OF DESIGN DATA FOR PROJECT

A. General

System PWS Identification Number, Name, Owner, and Type

1. System PWS Identification Number (if existing system):
2. System Name:
3. System Owner:
4. System Type: ☐ community; ☐non-transient non-community; ☐ non-community; ☐consecutive

System Service Area

5. Nature and Extent of Existing Service Area and Design/Projected Service Area:

6. Number of Existing Service Connections:
7. Existing Significant Industrial Water Users (industries with an average or maximum daily water demand that is 1% of the total average or maximum daily water demand on the system) (attach additional sheets if necessary):

Name of Facility	Type of Facility	Present Daily Water Demand	
		Average	Maximum

8. Regulated Consecutive Public Water Systems Presently Connected to this System (attach additional sheets if necessary):

Name of System	Type of System	Any Existing Significant Industrial Water Users?*

** IF YES, PROVIDE ON AN ATTACHMENT THE NAMES OF THE USERS AND THEIR PRESENT AVERAGE AND MAXIMUM DAILY WATER DEMANDS.*

Present Population Served by System and Present Water Demand

9. Present Population Served Directly (excluding all regulated consecutive public water systems):
10. Present Total Population Served (including all consecutive public water systems):
11. Present Annual Average Day Water Demand:
12. Present Per Capita Annual Average Day Water Demand:
13. Present Maximum Day Water Demand:
14. Present Maximum Hour Water Demand:

Design Population and Water Demand for System

15. Design Year and Estimated Total Population to Be Served in Design Year:
16. Projected Annual Average Day Water Demand in Design Year and Basis of Projection:

17. Projected Maximum Day Water Demand in Design Year and Basis of Projection:

18. Projected Maximum Hour Water Demand in Design Year and Basis of Projection:

19. Design Fire Demand (flow rate and duration) and Basis of Design:

System Raw Water Sources and Collection Facilities

20. Existing Ground Water Sources and Wells (attach additional sheets if necessary):

Name of Treatment Plant Supplied	Name of Aquifer from Which Raw Water Is Withdrawn	Number of Existing Wells	Total Capacity of Existing Wells (All Wells in Service)	Total Capacity of ExistingWells When Largest Well Is Out of Service

21. Existing Surface Water Sources and Raw Surface Water Pumps (attach additional sheets if necessary):

Name of Treatment Plant Supplied	Name of Surface Water from Which Raw Water Is Withdrawn	Number of Existing Pumps	Total Capacity of Existing Pumps When Largest Pump Is Out of Service

22. Existing Purchased Water Sources (attach additional sheets if necessary):

Name of Primary Water System Supplying Water

23. Will existing raw water sources and collection facilities (including raw water pumping facilities) be altered under this project, or are new raw water sources or collection facilities (including raw water pumping facilities) proposed under this project? Select Yes or No IF YES, COMPLETE PART VI.B BELOW.

System Treatment Facilities

24. Existing Treatment Plants (attach additional sheets if necessary):

Plant Name	Existing Permitted Maximum Day Capacity of Plant	Existing Maximum Hour Capacity of Plant*	Component That Limits Existing Capacity of Plant	Existing Type of Treatment at Plant

* *Provide this only when increased treatment and/or finished water pumping capacity is provided in lieu of sufficient downstream/distribution storage volume to meet peak water demands.*

25. Will existing treatment facilities (including in-plant and finished water pumping facilities) be altered under this project, or are new treatment facilities (including in-plant and finished water pumping facilities) proposed under this project? Select Yes or No IF YES, COMPLETE PART VI.C BELOW.

System Finished Water Storage Facilities

26. Existing Plant and Distribution System Finished Water Storage Facilities (attach additional sheets if necessary):

Storage Facility Name/Location	Type of Storage Facility (clearwell, hydropneumatic tank, ground-level reservoir, standpipe, elevated tank, etc.)	Existing Useful Volume of Storage Facility

27. Will existing plant or distribution system finished water storage facilities be altered under this project, or are new plant or distribution system finished water storage facilities proposed under this project? Select Yes or No IF YES, COMPLETE PART VI.D BELOW.

System Distribution Facilities

28. Will existing distribution facilities (including booster pumping facilities) be altered or extended under this project, or are new distribution facilities (including booster pumping facilities) proposed under this project? Select Yes or No IF YES, COMPLETE PART VI.E BELOW.

Interconnections with Other Public Water Systems that Have Separate Water Supply Sources

29. Names of Existing Interconnected Public Water Systems and Purpose of Each Existing Interconnection:

B. Proposed Altered/New Raw Water Sources and Collection Facilities (including raw water pumping facilities)

Ground Water Sources

1. Name of Treatment Plant to Be Supplied with Raw Water from Proposed Altered/New Wells:

2. Name of Aquifer from Which Raw Water Will Be Withdrawn by Proposed Altered/New Wells:

3. Existing and Proposed Altered/New Wells Supplying Raw Water to the Treatment Plant Named in Part VI.B.1 Above (attach additional sheets if necessary):

Well Location/Name/Number	Well Status (existing [not to be altered], proposed altered, or proposed new)	Elevation of Top of Well Casing*	Well Yield*	Pumping Water Level*	Type of Well Pump	Well Pump Capacity and Total Dynamic Head†
Total Capacity of Existing and Proposed Altered/New Wells (all wells in service):						
Total Capacity of Existing and Proposed Altered/New Wells When Largest Well Is Out of Service:						

** Provide this only for proposed altered/new wells.*

† ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW WELLS.

4. Water Management District Construction Permit Number(s) (if applicable) for Proposed Altered/New Well(s) and Date(s) Permit(s) Issued:
5. ATTACH A COPY OF THE LOG COMPLETION REPORT (if applicable) FOR EACH PROPOSED ALTERED/NEW WELL.
6. ATTACH A MAP OF THE AREA WITHIN 500 FEET OF EACH PROPOSED ALTERED/NEW WELL INDICATING SANITARY HAZARDS.
7. ATTACH RESULTS OF LABORATORY ANALYSES OF RAW WATER FROM NEW GROUND WATER SOURCES (analyses shall be conducted for each applicable water quality standard in Part III of Chapter 62-550, F.A.C., and for new sources in delineated areas, analyses shall be conducted pursuant to Rule 62-524.600, F.A.C.).
8. Standby Power Source for Well Pumps:
   Well Pumps Connected, or Proposed to Be Connected, to Standby Power:
9. 100-Year, or Highest Known, Flood Elevation in Area of Wells:

Surface Water Sources

10. Name of Treatment Plant to Be Supplied with Raw Water from Proposed Altered/New Facilities:

11. Name of Surface Water from Which Raw Water Will Be Withdrawn by Proposed Altered/New Facilities:

12. Estimated Dry-Weather Flow at Surface Water Intake and Basis of Estimate:

13. Description of Existing and Proposed Altered/New Diverting Dams, Impounding Reservoirs, Intake Structures, and/or Infiltration Galleries (attach additional sheets if necessary):

14. FOR A PROPOSED NEW OR RELOCATED SURFACE WATER INTAKE, ATTACH A DESCRIPTION AND MAP OF THE WATERSHED AREA ABOVE THE INTAKE INDICATING SANITARY HAZARDS.

15. ATTACH RESULTS OF LABORATORY ANALYSES OF RAW WATER FROM NEW SURFACE WATER SOURCES (analyses shall be conducted for each applicable water quality standard in Part III of Chapter 62-550, F.A.C.).
16. Existing and Proposed Altered/New Raw Surface Water Pumps for the Treatment Plant Named in Part VI.B.9 Above (attach additional sheets if necessary):

Pump Name(s)/Number(s)	Pump Status (existing [not to be altered], proposed altered, or proposed new)	Type of Pump	Capacity and Total Dynamic Head for Each Pump*
Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump Is Out of Service:			

* *ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW PUMPS.*

17. Standby Power Source for Raw Surface Water Pumps:

    Raw Surface Water Pumps Connected, or Proposed to Be Connected, to Standby Power:

18. 100-Year, or Highest Known, Flood Elevation in Area of Intake:

C. Proposed Altered/New Treatment Facilities (including in-plant and finished water pumping facilities)

1. Name of Proposed Altered/New Treatment Plant:
2. Previous Construction Permit Number(s) for Plant and Date(s) Permit(s) Issued:
3. Design/Projected Annual Average Day Water Demand for Plant and Basis of Design/Projection:
4. Design/Projected Maximum Day Water Demand for Plant and Basis of Design/Projection:
5. Design/Projected Maximum Hour Water Demand and Design/Projected Fire Demand Plus Coincident Draft for Plant and Basis of Design/Projections (provide this only when increased treatment and/or finished water pumping capacity will be provided in lieu of sufficient downstream/distribution storage volume to meet peak water demands):
6. Design Daily Operating Period for Plant:

   Design Daily Operating Period for Finished Water Pumping Facilities:

7. Design Peak Sustained Operating Flow Rate Through Plant:
8. ATTACH RESULTS OF LABORATORY ANALYSES OF RAW WATER FOR THE PLANT (analyses shall be conducted for each applicable water quality standard in Part III of Chapter 62-550, F.A.C.).
9. ATTACH A FLOW DIAGRAM SHOWING ALL EXISTING AND PROPOSED ALTERED/NEW TREATMENT PROCESSES (including waste handling processes), CHEMICAL APPLICATION POINTS, PUMPING FACILITIES, AND TREATMENT BYPASS ARRANGEMENTS FOR THE PLANT.
10. ATTACH A SUMMARY OF DESIGN CRITERIA FOR EACH EXISTING OR PROPOSED ALTERED/NEW TREATMENT PROCESS (including waste handling processes) AND FOR EACH EXISTING OR PROPOSED ALTERED/NEW CHEMICAL TO BE APPLIED AT THE PLANT (design criteria should include basin capacities, retention times, unit loadings, surface loading rates, backwash rates, feeder capacities and ranges, etc.).

11. Existing and Proposed Altered/New In-Plant and Finished Water Pumps (attach additional sheets if necessary):

Pump Function/Flow Stream Pumped:			
Pump Name(s)/Number(s)	Pump Status (existing [not to be altered], proposed altered, or proposed new)	Type of Pump	Capacity and Total Dynamic Head for Each Pump*
Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump Is Out of Service:			

Pump Function/Flow Stream Pumped:			
Pump Name(s)/Number(s)	Pump Status (existing [not to be altered], proposed altered, or proposed new)	Type of Pump	Capacity and Total Dynamic Head for Each Pump*
Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump Is Out of Service:			

Pump Function/Flow Stream Pumped:			
Pump Name(s)/Number(s)	Pump Status (existing [not to be altered], proposed altered, or proposed new)	Type of Pump	Capacity and Total Dynamic Head for Each Pump*
Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump Is Out of Service:			

* *ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW PUMPS.*

12. Method of Disposal of Plant Wastes (Aluminum/Iron Coagulant or Lime Softening Sludge from Clarification, Waste Backwash Water from Filtration, and/or Waste Brine from Ion Exchange or Membrane Processes):

13. Standby Power Source for Plant:
    Plant Equipment Connected, or Proposed to Be Connected, to Standby Power:

14. 100-Year, or Highest Known, Flood Elevation in Area of Plant:

D. Proposed Altered/New Plant and Distribution System Finished Water Storage Facilities

1. Existing and Proposed Altered/New Plant and Distribution System Finished Water Storage Facilities (attach additional sheets if necessary):

Storage Facility Name/Location	Status (existing [not to be altered], proposed altered, or proposed new)	Type of Storage Facility (clearwell, hydropneumatic tank, ground-level reservoir, standpipe, elevated tank, etc.)	Gross Volume of Storage Facility	Useful Volume of Storage Facility

E. Proposed Altered/New Distribution Facilities (including booster pumping facilities)

Distribution Facilities

1. Design/Projected Annual Average and Maximum Day Water Demands for Proposed Altered/New Distribution Facilities (i.e., water mains) Under this Project:

A = Type of Unit	B = Number of Units	C = Population per Unit	D = Total Population (Columns B x C)	E = Per Capita Average Day Water Demand	F = Total Average Day Water Demand (Columns D x E)	G = Total Maximum Day Water Demand
Single-Family Home						
Mobile Home						
Apartment						
Commercial, Institutional, or Industrial Facility*						
Total						

* *Description of Commercial, Institutional, and Industrial Facilities and Explanation of Method Used to Estimate Average Day Water Demand for These Facilities:*

Explanation of Method Used to Estimate Maximum Day Water Demand:

2. Design/Projected Maximum Hour Water Demand for Proposed Altered/New Distribution Facilities Under this Project and Basis of Design/Projection:

   Design/Projected Fire Demand Plus Coincident Draft (usually maximum day water demand) for Proposed Altered/New Distribution Facilities Under this Project and Basis of Design/Projection:

3. Operating Pressure Range for Proposed Altered/New Distribution Facilities Under this Project:

4. Will any proposed altered/new distribution facilities under this project be installed in areas of ground water for which there is existing documentation of the presence of low-molecular-weight petroleum products or organic solvents at concentrations exceeding ground water standards? Select Yes or No If yes, describe the nature and extent of such areas:

5. Will any proposed altered/new distribution facilities under this project connect previously separate public water systems that have separate water supply sources? Select Yes or No If yes, provide the names of the systems proposed to be interconnected and explain the purpose of each proposed interconnection:

6. Will the proposed altered/new distribution facilities under this project be part of a community water system or a public water system that has a service area also served by a reclaimed water system? Select Yes or No If yes, document that the system has a routine cross-connection control plan, including a written plan, in accordance with Rule 62-555.360, F.A.C.:

Booster Pumping Facilities

7. Name/Location of Proposed Altered/New Booster Pumping Station:

8. Design/Projected Annual Average and Maximum Day Water Demands for Booster Pumping Station:

A = Type of Unit	B = Number of Units	C = Population per Unit	D = Total Population (Columns B x C)	E = Per Capita Average Day Water Demand	F = Total Average Day Water Demand (Columns D x E)	G = Total Maximum Day Water Demand[]
Single-Family Home						
Mobile Home						
Apartment						
Commercial, Institutional, or Industrial Facility*						
Total						

* *Description of Commercial, Institutional, and Industrial Facilities and Explanation of Method Used to Estimate Average Day Water Demand for These Facilities:*

[] *Explanation of Method Used to Estimate Maximum Day Water Demand:*

9. Design/Projected Maximum Hour Water Demand and Design/Projected Fire Demand Plus Coincident Draft (usually maximum day water demand) for Booster Pumping Station and Basis of Design/Projections (provide this only when increased pumping capacity will be provided in lieu of sufficient downstream/distribution storage volume to meet peak water demands):

10. Existing and Proposed Altered/New Pumps at Booster Pumping Station (attach additional sheets if necessary):

Pump Name(s)/Number(s)	Pump Status (existing [not to be altered], proposed altered, or proposed new)	Type of Pump	Capacity and Total Dynamic Head for Each Pump*
Total Capacity of Existing and Proposed Altered/New Pumps When Largest Pump Is Out of Service:			

* *ATTACH PUMP AND SYSTEM HEAD CURVES FOR PROPOSED ALTERED/NEW PUMPS.*

11. Standby Power Source for Booster Pumping Station:

Pumps Connected, or Proposed to Be Connected, to Standby Power:

12. 100-Year, or Highest Known, Flood Elevation in Area of Booster Pumping Station:

000010

Department of
Environmental Protection

Notification for Use of the General Permit for Construction of an Extension to a Public Drinking Water Distribution System

INSTRUCTIONS: This form shall be completed and submitted by persons proposing to construct projects permitted under the "General Permit for Construction of an Extension to a Public Drinking Water Distribution System" pursuant to Rule 62-555.540, Florida Administrative Code (F.A.C.). AT LEAST 30 DAYS BEFORE BEGINNING THE PROPOSED CONSTRUCTION, complete this form and submit it in quadruplicate to the appropriate district office of the Department or the appropriate Approved County Public Health Unit (ACPHU) along with a check for the proper permit processing fee and the following supporting documents: signed and sealed engineering design data, plans, and specifications and a certificate that the project has been approved by the governing body of the permittee (city commissioners, corporation, board, etc.). All supporting documents, as well as this form, shall be submitted in quadruplicate. All information provided on this form shall be typed or printed in ink. A signature page or cover letter for engineering design data, each sheet of engineering plans, and a cover or index sheet for engineering specifications shall be signed, dated, and sealed with an impression-type metal seal by the professional engineer(s) in responsible charge of the documents. Also, engineering plans and specifications shall be those intended for construction and shall not be stamped otherwise (e.g., "For Permitting Only," "For Review Only," etc.). Permit processing fees are listed in Rule 62-4.050, F.A.C. Checks for permit processing fees shall be made payable to the Department of Environmental Protection or the appropriate ACPHU. NOTE THAT A SEPARATE NOTIFICATION AND A SEPARATE PERMIT PROCESSING FEE ARE REQUIRED FOR EACH NON-CONTIGUOUS PROJECT.

I. NAME, DESCRIPTION, AND LOCATION OF PROJECT; PERMITTEE; ETC.

- Project Name: _____
- Project Description: _____
- Project Location
  County: _____ Section: _____ Township: _____ Range: _____
- Permittee
  Utility/Company Name: _____ Telephone No.: _____
  Address: _____
  City: _____ State: _____ Zip Code: _____
- Public Water System Supplying Water for Project
  System Name: _____ PWS Identification No.: _____
  System Owner: _____ Telephone No.: _____
  Address: _____
  City: _____ State: _____ Zip Code: _____
- Owner/Operator of Project After It Is Placed into Service
  Utility/Company Name: _____ Telephone No.: _____
  Address: _____
  City: _____ State: _____ Zip Code: _____

- Professional Engineer in Responsible Charge of Designing Project

Name of Engineer: _____

Firm Name: _____ Telephone No.: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Project Name: _____

Permittee: _____

II. STATEMENT BY PERMITTEE

I, the undersigned owner or authorized representative* of _____, certify that all water main pipe, fittings, valves, fire hydrants, and related products that will be installed under this project and that will come into contact with drinking water conform, or will conform, with American National Standards Institute/NSF International Standard 61.

I agree that we will require the contractor to furnish us with record drawings for this project. Also, I agree that we will retain a professional engineer registered in Florida to inspect construction of this project for the purpose of determining if work proceeds in accordance with the construction permit and approved engineering plans and specifications.

I am fully aware that we must obtain a letter of clearance from the Department before we place this project into service for any purpose other than disinfection or testing for leaks. Also, I am fully aware that, if we sell or legally transfer ownership of this project before obtaining a letter of clearance from the Department, we must submit to the Department an "Application for Transfer of a Public Water System Construction Permit" within 30 days after such sale or legal transfer of ownership.

_____ _____

Signature and Date Name and Title (please type or print)

* *Attach a letter of authorization.*

III. STATEMENT BY PUBLIC WATER SYSTEM SUPPLYING WATER FOR PROJECT

I, the undersigned owner or authorized representative* of _____, certify that we will provide the potable water supply required by this project. As indicated below, the water treatment plant to which this project will be connected has the capacity to provide the potable water supply required by this project, and I certify that said plant is in compliance with the standards and criteria set forth in Chapters 62-550, 62-555, and 62-560, F.A.C. Also, said plant was constructed under one or more valid Department construction permits as indicated below, and I certify that connection of this project to said plant will not be a violation of any condition of this(these) construction permit(s).

- Name of Water Treatment Plant to Which this Project Will Be Connected: _____
- Construction Permit Number(s) for Plant and Date(s) Permit(s) Issued: _____
- Permitted Maximum Day Capacity of Plant: _____
- Maximum Day Flow at Plant as Recorded on Monthly Operating Reports During Past 12 Months: _____

_____ _____

Signature and Date Name and Title (please type or print)

* *Attach a letter of authorization.*

IV. STATEMENT BY OWNER/OPERATOR OF PROJECT AFTER IT IS PLACED INTO SERVICE

I, the undersigned owner or authorized representative* of _____, certify that we will be the owner/operator of this project after it is placed into service. I agree that we will operate and maintain this project in a manner that will comply with Chapters 62-550, 62-555, 62-560, and 62-699, F.A.C. Also, I agree that we will promptly notify the Department if we sell or legally transfer ownership of this project.

_____ _____

Signature and Date Name and Title (please type or print)

* *Attach a letter of authorization.*

V. STATEMENT BY PROFESSIONAL ENGINEER IN RESPONSIBLE CHARGE OF DESIGNING PROJECT

I, the undersigned professional engineer registered in Florida, certify that I am in responsible charge of the preparation and production of engineering documents for this project; that I have expertise in the design of water distribution systems;

and that, to the best of my knowledge and belief, the engineering design for this project complies with Chapter 62-555, F.A.C.

The plans and specifications for this project require that all new and relocated water main pipe, fittings, valves, fire hydrants, and related products that will come into contact with drinking water be in conformance with American National Standards Institute/NSF International Standard 61. Also, the plans and specifications for this project comply with the following requirements preceded by a "✓," and the following requirements preceded by an "NA" are not applicable to this project.

____ (1) The location and size of existing water mains, reclaimed water lines, force mains, sanitary sewers, storm sewers, and other utilities, as well as the location and size of new and relocated water mains, are shown on the plans.

____ (2) The plans or specifications include procedures for keeping existing water mains in service or for minimizing interruption of existing water service during construction.

____ (3) It is required that all new and relocated water main pipe, fittings, valves, and fire hydrants be in conformance with applicable American Water Works Association (AWWA) standards, that all new and relocated water main pipe and fittings contain no more than eight percent lead, and that all packing and jointing materials used in the joints of new or relocated water main pipe be in conformance with applicable AWWA standards.

____ (4) To the best of the professional engineer's knowledge, this project does not include installation of any new or relocated water mains in areas of ground water for which there is existing publicly accessible documentation of the presence of low-molecular-weight petroleum products or organic solvents at concentrations exceeding ground water standards. (A specific construction permit is required for installation of water mains in areas of ground water that are known to be contaminated by low-molecular-weight petroleum products or organic solvents.)

____ (5) Based upon current and expected water system operating conditions, all new and relocated water mains are sized to maintain a minimum pressure of 20 psig at ground level under all design flow conditions listed in Part VI of this form.

____ (6) If there are any new or relocated water mains that serve fire hydrants, such water mains and all hydrant leads leads are no smaller than six inches in diameter, and auxiliary valves are provided in all hydrant leads.

____ (7) Dead-ends in new and relocated water mains are minimized by making appropriate tie-ins where practical, and if dead-ends do occur in new or relocated water mains, fire hydrants, flushing hydrants, or blow-offs are provided for flushing purposes.

____ (8) Sufficient valves are provided in new and relocated water mains so that inconvenience and sanitary hazards will be minimized during repairs. (It is recommended that valves be placed at not more than 500-foot intervals in commercial districts and at not more than one-block or 800-foot intervals in other districts.)

____ (9) If there are high points where air can accumulate in new or relocated water mains during design operating conditions, hydrants or air release valves are provided at such high points to remove the air.

____ (10) If there are any automatic air release valves on new or relocated water mains, such valves are not located where the valve manhole or chamber could be flooded by surface runoff or by the 100-year flood or the highest recorded flood, whichever is higher, and the open end of the air release pipe from such valves is extended to at least one foot above grade and is provided with a screened downward-facing elbow.

____ (11) If there are any hydrant drains, flushing devices, air release valves, or chambers or manholes containing valves, blow-offs, meters, or other such appurtenances provided in conjunction with new or relocated water mains, they are not connected directly to any sanitary or storm sewers.

____ (12) It is required that new and relocated water mains and appurtenances be installed in accordance with applicable AWWA standards and/or the manufacturer's recommended procedures.

____ (13)It is required that rock and unsuitably sized stones (as described in applicable AWWA standards and/or the pipe manufacturer's recommended installation procedures) found in trenches for new and relocated water main pipe be removed to a depth of at least six inches below the bottom of the pipe, that continuous and uniform bedding be provided in trenches for new and relocated water main pipe, and that backfill material be tamped in layers around new and relocated water main pipe and to a sufficient height above such pipe to adequately support and protect the pipe.

____ (14)All tees, bends, plugs, and hydrants in new and relocated water mains are provided with reaction blocking or restrained joints to prevent movement.

____ (15)It is required that all new and relocated water mains be pressure tested and leakage tested in accordance with AWWA Standard C600.

____ (16)It is required that all new and relocated water mains be disinfected in accordance with AWWA Standard C651 and Rule 62-555.345, F.A.C.

____ (17)All new and relocated water mains are located at least ten feet horizontally from all sanitary sewers, storm sewers, force mains, and reclaimed water lines carrying reclaimed water for restricted public access areas and at least three feet horizontally from all reclaimed water lines carrying reclaimed water for public access areas; or data justifying an exception to these separation requirements are attached in accordance with Rule 62-555.314(1) or (4), F.A.C. (All distances are measured from outside pipe edge to outside pipe edge.)

____ (18)If there are any new or relocated water mains that cross any sanitary sewers, storm sewers, force mains, or reclaimed water mains, a profile view of each such crossing or the functional equivalent of a profile view of each crossing is provided.

____ (19)If there are any new or relocated water mains that cross any sanitary sewers, storm sewers, force mains, or reclaimed water lines, the water mains cross above such pipelines with a minimum vertical distance of 18 inches between the outside of the water mains and the outside of such pipelines, or such crossings are arranged so that all pipe joints are equidistant from the point of crossing with no less than ten feet between any two joints (or, alternatively, the sanitary sewers, storm sewers, force mains, and reclaimed water lines at such crossings are placed in sleeves or encased in concrete to obtain the equivalent of the ten-foot separation between joints); or data justifying an exception to these separation requirements is attached in accordance with Rule 62-555.314(4), F.A.C.

____ (20)If there are any new or relocated water mains that cross over or under surface water, a profile view of each surface water crossing showing the elevation of the bottom of the surface water and the normal and extreme high and low water levels is provided.

____ (21)If there are any new or relocated water mains that cross over any surface water, the water main pipe at each such surface water crossing is adequately supported and anchored, protected from damage and freezing, and accessible for repair and replacement.

____ (22)If there are any new or relocated water mains that cross under any surface water, a minimum cover of two feet is provided over the water main pipe at each such surface water crossing, and if the surface water is greater than 15 feet in width, the following features are provided: (a) flexible watertight joints for the water main pipe at the crossing, (b) easily accessible valves located at both ends of the crossing with neither valve subject to flooding by surface runoff or by the 100-year flood or the highest recorded flood, whichever is higher, and with the valve closest to the supply source located in a manhole, and (c) permanent taps on each side of the valve within the manhole to allow for sampling and insertion of a small meter to determine leakage.

____ (23)Proper backflow-prevention assemblies/devices are provided in accordance with Rule 62-555.360, F.A.C., and the AWWA's Manual M14, *Recommended Practice for Backflow Prevention and Cross-Connection Control.*

____ (24)This project does not include any interconnection between previously separate public water systems that have separate water supply sources. (A specific construction permit is required for such an interconnection.)

____ (25)It is required that all new and relocated water services be in conformance with the State plumbing code, that all pipe and pipe fittings for new and relocated water services contain no more than eight percent lead, and that all solders and flux for new and relocated water services contain no more than 0.2 percent lead.

Signature, Date, and Seal

Name and License Number (please type or print)

VI. SUMMARY OF DESIGN DATA FOR PROJECT

1. Design/Projected Annual Average and Maximum Day Water Demands for Proposed Altered/New Distribution Facilities (i.e., water mains) Under this Project:

A = Type of Unit	B = Number of Units	C = Population per Unit	D = Total Population (Columns B x C)	E = Per Capita Average Day Water Demand	F = Total Average Day Water Demand (Columns D x E)	G = Total Maximum Day Water
Single-Family Home						
Mobile Home						
Apartment						
Commercial, Institutional, or Industrial Facility*						
Total						

* *Description of Commercial, Institutional, and Industrial Facilities and Explanation of Method Used to Estimate Average Day Water Demand for These Facilities:*

_____

† *Explanation of Method Used to Estimate Maximum Day Water Demand:*

_____

2. Design/Projected Maximum Hour Water Demand for Proposed Altered/New Distribution Facilities Under this Project and Basis of Design/Projection:

_____;

Design/Projected Fire Demand Plus Coincident Draft (usually maximum day water demand) for Proposed Altered/New Distribution Facilities Under this Project and Basis of Design/Projection:

_____

3. Operating Pressure Range for Proposed Altered/New Distribution Facilities Under this Project:

_____

4. Will the proposed altered/new distribution facilities under this project be part of a community water system or a public water system that has a service area also served by a reclaimed water system? _____ If yes, document that the system has a routine cross-connection control plan, including a written plan, in accordance with Rule 62-555.360, F.A.C.: _____

APPENDIX I

QUALIFICATIONS OF DONNA DERONNE, C.P.A.

Q. WHAT IS YOUR OCCUPATION?

A. I am a certified public accountant and regulatory consultant in the firm of Larkin & Associates, PLLC, Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

A. I graduated with honors from Oakland University in Rochester, Michigan in 1991. I have been employed by the firm of Larkin & Associates, PLLC, since 1991. As a certified public accountant and regulatory consultant with Larkin & Associates, PLLC, my duties have included the analysis of utility rate cases and regulatory issues, researching accounting and regulatory developments, preparation of computer models and spreadsheets, the preparation of testimony and schedules and testifying in regulatory proceedings. I have also conducted five training programs on behalf of the Department of Defense - Navy Rate Intervention Office on measuring the financial capabilities of firms bidding on Navy assets. A partial listing of cases which I have participated in are included below:

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 13
COMPANY/WITNESS: OPC - DeRonne Appendix + DDI
DATE: 08-21-03

Performed Analytical Work in the Following Cases:

Docket No. 92-06-05	The United Illuminating Company State of Connecticut, Department of Public Utility Control
Docket No. R-00922428	The Pennsylvania American Water Company Pennsylvania Public Utility Commission
Cause No. 39498	PSI Energy, Inc. Before the State of Indiana - Indiana Utility Regulatory Commission
Docket No. 6720-TI-102	Wisconsin Bell, Inc. Wisconsin Citizens' Utility Board
Docket No. 90-1069 (Remand)	Commonwealth Edison, Inc. Before the Illinois Commerce Commission
Docket Nos. 920733-WS & 920734-WS	General Development Utilities, Inc. - Port Labelle and Silver Springs Shores Divisions. Before the Florida Public Service Commission
Case No. PUE910047	Virginia Electric and Power Company (State Corporation Commission)
Docket No. U-1565-91-134	Sun City Water Company Residential Utility Consumer Office
Docket No. 930405-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. UE-92-1262	Puget Sound Power & Light Company Before the Washington Utilities & Transportation Commission
Docket No. R-932667	Pennsylvania Gas & Water Company Before the Pennsylvania Public Utility Commission
Docket No. 7700	Hawaiian Electric Company, Inc. Before the Public Utilities Commission of the State of Hawaii
Docket No. R-00932670	Pennsylvania American Water Company Pennsylvania Public Utility Commission

Case No. 78-T119-0013-94	Guam Power Authority vs. U.S. Navy Public Works Center, Guam - Assisting the Department of Defense in the investigation of a billing dispute.
Case No. 90-256	South Central Bell Telephone Company Before the Kentucky Public Service Commission
Case No. 94-355	Cincinnati Bell Telephone Company Before the Kentucky Public Service Commission
Docket No. 7766	Hawaiian Electric Company, Inc. Before the Public Utilities Commission of the State of Hawaii
Docket No. 2216	Narragansett Bay Commission On Behalf of the Division of Public Utilities and Carriers, Before the Rhode Island Public Utilities Commission
Docket No. 94-0097	Citizens Utilities Company, Kauai Electric Division Before the Public Utilities Commission of the State of Hawaii
Docket No. 5863*	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. E-1032-95-433	Citizens Utilities Company - Arizona Electric Division Before the Arizona Corporation Commission
Docket No. R-00973947	United Water Pennsylvania Before the Pennsylvania Public Utilities Commission
Docket No. 95-0051	Hawaiian Storm Damage Reserve Case Before the Public Utilities Commission of the State of Hawaii
Application Nos. 96-08-070, 96-08-071, 96-08-072	Pacific Gas & Electric Company, Southern California Edison Company & San Diego Gas & Electric Co.; Phases I & II; Before the California Public Utilities Commission
Docket No. E-1072-97-067	Southwestern Telephone Company Before the Arizona Corporation Commission

Docket No. 920260-TL	BellSouth Telecommunications Inc. - Florida On Behalf of the Florida Office of Public Counsel
Docket No. R-00973953	PECO Energy Company Before the Pennsylvania Public Utilities Commission
Docket No. 5983	Green Mountain Power Corporation Before the Vermont Public Service Board
Case No. PUE-9602096	Virginia Electric and Power Company Before the Commonwealth of Virginia State Corporation Commission
Docket No. 97-035-01	PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. G-34930705	Black Mountain Gas Division - Northern States Power Before the Arizona Corporation Commission
Docket No. T-01051B-99-105*	US West/Qwest Corporation Before the Arizona Corporation Commission
Docket No. 98-10-019	Verizon Audit Report on Behalf of California Office of Ratepayers Advocates
Docket No. 991437-WU*	Wedgefield Utilities, Inc. Before the Florida Public Service Commission
Docket No. 99-057-20*	Questar Gas Company Before the Utah Public Service Commission
Docket No. 6596	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket No. ER02080614	Rockland Electric Company Before the New Jersey Board of Public Service

Submitted Testimony in the Following Cases

Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control

Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 95-02-07	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Case No. 94-0035-E-42T	Monongahela Power Company Before the Public Service Commission of West Virginia
Case No. 94-0027-E-42T	Potomac Edison Company Before the Public Service Commission of West Virginia
Case No. 95-0003-G-42T*	Hope Gas, Inc. Before the West Virginia Public Service Commission
Case No. 95-0011-G-42T*	Mountaineer Gas Company Before the West Virginia Public Service Commission
Docket No. 950495-WS	Southern States Utilities Before the Florida Public Service Commission
Docket No. 960451-WS	United Water Florida Before the Florida Public Service Commission
Docket No. 5859	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket No. 97-12-21	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control
Docket No. 98-01-02	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket No. 98-07-006	San Diego Gas and Electric Company Public Utilities Commission of the State of California
Docket No. 99-04-18 Phase I	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control

Docket No. 99-04-18 Phase II	Southern Connecticut Gas Company State of Connecticut, Department of Public Utility Control
Docket No. 99-09-03 Phase I	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 99-09-03 Phase II	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 00-12-01	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket No. 6460*	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 01-035-01*	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. G-01551A-00-0309	Southwest Gas Corporation Arizona Corporation Commission
Docket No. 01-05-19	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket No. 01-035-23 Interim (Oral testimony)	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 01-035-23**	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 010503-WU	Aloha Utilities, Inc. - Seven Springs Water Division Before the Florida Public Service Commission
Docket No. 000824-EI*	Florida Power Corporation Before the Florida Public Service Commission

Docket No. 001148-EI**	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 01-10-10	United Illuminating Company Connecticut Department of Public Utility Control
Docket No. 02-057-02*	Questar Gas Company Public Service Commission of Utah
Docket No. 020384-GU*	Tampa Electric Company d/b/a Peoples Gas System Before the Florida Public Service Commission

* Case Settled
** Testimony not filed due to settlement

Utilities, Inc. of Florida - Orange County
Docket No. 020071-WS
Table of Contents to Exhibit__(DD-1)
Orange County

Sch. No.	Schedule Title
A-1	Calculation of Water Revenue Requirement
B-1	Schedule of Adjustments to Operating Income
B-2	Salary & Wage Expense - Revision & Reallocation
B-3	Employee Benefits Expense - Revision & Reallocation
B-4	Payroll Tax Expense - Revision & Reallocation
B-5	Interest Synchronization
B-6	Income Tax Expense
C-1	Schedule of Water Rate Base
C-2	Non-Used & Useful Net Plant in Service - Crescent Heights
D-1	Rate of Return

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-1

Calculation of Water Revenue Requirement

Line No.	Description	(A) Utility Adjusted Amount	(B) OPC Adjustments	(C) Per OPC Adjusted Balance	(D) Revenue Increase (Decrease)	(E) Annual Revenue Requirement
1	OPERATING REVENUES	84,904	2,546	87,450	23,463	110,913
2	Operation & Maintenance	123,269	(31,732)	91,537		91,537
3	Depreciation	7,231	(2,143)	5,088		5,088
4	CIAC Amortization	(1,265)		(1,265)		(1,265)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	10,185	(2,408)	7,777	1,056	8,833
7	Provision for Income Taxes	(22,988)	15,350	(7,638)	8,432	794
8	OPERATING EXPENSES	116,432		95,499		104,987
9	NET OPERATING INCOME	(31,528)		(8,049)		5,926
10	RATE BASE	157,281	(83,848)	73,433		73,433
11	RATE OF RETURN					8.07%
12	RATE OF RETURN, at Low End of ROE Range					7.68%
13	Revenue Increase (Decrease) at Low End of ROE Range					22,988

Source:
Col. (A): Orange County MFR Schedule B-1.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-1
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-1

Schedule of Adjustments to Operating Income

Line No.	Description	Amount	
	Adjustments to Revenue:		
1	Correction to Annualization of Index Increase	$808	Testimony; MFR Sch. E-2, Revised
2	Amortization of Gain on Sales, net of tax (1)	1,738	Citizens' Witness Kim Dismukes
3	Total Revenue Adjustments	2,546	
	Adjustments to O&M Expense:		
4	Remove accrual	(3,200)	Staff Audit Exception 18
5	Remove Certain Orlando Office Center Expenses	(121)	Staff Audit Exception 19
6	Payroll Expense Adjustment	(3,251)	Schedule B-2
7	Employee Benefit Expense	(695)	Schedule B-3
8	Remove Expense Allocations from WSC	(3,412)	Citizens' Witness Kim Dismukes
9	Revise Expense Allocations from UIF	(2,110)	Citizens' Witness Kim Dismukes
10	Rate Case Expense Adjustment	(18,943)	Citizens' Witness Kim Dismukes
11	Total O&M Expense Adjustments	(31,732)	
	Adjustments to Depreciation:		
12	Adjustment to Prior Orders	(199)	Staff Audit Exception 1, Sch. H
13	Common Plant Allocation	(7)	Staff Audit Exception 7
14	Crescent Heights & Davis Shores Retirements	(1,715)	Staff Audit Exception 9
15	Non-Used & Useful Plant in Service - Crescent Heights	(222)	Schedule C-2
16	Total Depreciation Expense Adjustments	(2,143)	
	Adjustments to Taxes Other Than Income		
17	Property Tax Corrections - Staff	(1,953)	Staff Audit Exception 24
18	Payroll Tax Expense	(455)	Schedule B-4
19	Total Taxes Other Than Income Adjustments	(2,408)	
	Adjustments to Income Tax Expense		
20	Interest Synchronization Adjustment	1,393	Schedule B-5
21	Impact of Adjustments to Operating Income	13,957	Schedule B-6
22	Total Income Tax Expense Adjustments	15,350	

(1) This net of tax adjustment does not flow to the income tax expense schedule.

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-2

Salary & Wage Expense - Revision & Reallocation

Line No.	Description	Total	Orange Water
1	County Allocation % (1)	2.53%	
2	Allocation Between Water & W/W (1)		100%
3	Operation Employees, Revised Orange Total (2)		19,431
4	Less: Amount Included by Co. for Open Position		(2,280)
5	Office Salaries Allocated to UIF, Revised (2)	68,578	1,735
6	WSC Salaries Allocated to UIF, Original Filing		1,565
7	Subtotal Salaries to Orange		20,451
8	Test Year Unadjusted Amount, per Company (3)		1,000
9	Change to recorded test year salary and wage cost		19,451
10	Reduction for Amount to be Capitalized (13.14%)		(2,556)
11	Adjustment to Test Year Salary Expense, per Citizens		16,895
12	Adjustment to Test Year Salary Expense, in MFRs (3), (4)		20,146
13	Payroll Expense Adjustment		(3,251)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-3

Employee Benefits Expense - Revision & Reallocation

Line No.	Description	Total	Orange Water
1	County Allocation % (1)	2.53%	
2	Allocation Between Water & W/W (1)		100%
3	Operation Employees, Revised Orange Total (2)		3,369
4	Less: Amount Included by Co. for Open Position		(295)
5	Office Benefits Allocated to UIF, Revised (2)	12,843	325
6	WSC Benefits Allocated to UIF (unchanged) (3)		643
7	Subtotal Benefits to Orange		4,042
8	Test Year Unadjusted Amount, per Company (2), (3)		4,349
9	Reduction to recorded test year benefit cost		(307)
10	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		388
11	Benefit Expense Adjustment		(695)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-4

Payroll Tax Expense - Revision & Reallocation

Line No.	Description	Total	Orange Water
1	County Allocation % (1)	2.53%	
2	Allocation Between Water & W/W (1)		100%
3	Operation Employees, Revised Orange Total (2)		1,565
4	Less: Amount Included by Co. for Open Position		(179)
5	Office Payroll Taxes Allocated to UIF, Revised (2)	5,558	141
6	WSC Payroll Taxes Allocated to UIF (unchanged)		472
7	Subtotal Payroll Tax to Orange		1,999
8	Test Year Unadjusted Amount, per Company (2), (3)		1,534
9	Reduction to recorded test year payroll tax cost		465
10	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		920
11	Payroll Tax Expense Adjustment		(455)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-15

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-5

Interest Synchronization

Line No.	Description	Amount	Reference:
1	Rate Base, per OPC	73,433	Sch. C-1
2	Weighted Cost of Debt (debt plus customer deposits)	4.05%	Schedule D-1
3	Interest Deduction	2,977	
4	Interest Deduction in Filing	6,679	MFR Sch. C-2
5	Difference	(3,702)	
6	Composite Tax Rate	37.63%	
7	Increase (Decrease) in Income Tax Expense	1,393	

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-6

Income Tax Expense

Line No.	Description	Amount	Reference:
1	Adjustments to Operating Income	37,091	Schedule B-1
2	Composite Tax Rate	37.63%	
3	Adjustment to Income Tax Expense	13,957	

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-1
Page 1 of 2

Schedule of Water Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	192,409	(48,141)	144,268
2	Utility Land & Land Rights	2,783		2,783
3	Less: Non-Used & Useful Plant	-	(4,945)	(4,945)
4	Construction Work in Progress	-		-
5	Less: Accumulated Depreciation	(105,540)	39,967	(65,573)
6	Less: CIAC	(38,403)		(38,403)
7	Accumulated Amortization CIAC	21,337		21,337
10	Allocated Plant	3,994	(3,994)	-
11	Working Capital Allowance	80,701	(66,735)	13,966
12	Total Rate Base	157,281		73,433

Source/Notes:

Col. (A): Orange County MFR Schedule A-1
Col. (B): See Page 2.
Col. (B): See Schedule C-2 for adjustment for non-used & useful plant

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-1
Page 2 of 2

Schedule of Adjustments to Water Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Adjustment to Prior Orders	(7,056)	Staff Audit Exception 1, Sch. B
2	Common Plant Allocation	(479)	Staff Audit Exception 7
3	Crescent Heights & Davis Shores Retirements	(40,606)	Staff Audit Exception 9
4	Total Adjustments to Plant in Service	(48,141)	
	Adjustments to Accumulated Depreciation:		
5	Adjustment to Prior Orders	(8,292)	Staff Audit Exception 1, Sch. B
6	Adjustment to Prior Orders (1)	(100)	Staff Audit Exception 1, Sch. H
7	Common Plant Allocation	(517)	Staff Audit Exception 7
8	Crescent Heights & Davis Shores Retirements (2)	(31,058)	Staff Audit Exception 9
9	Total Adjustments to Accumulated Depreciation	(39,967)	
	Allocated Plant		
10	Remove Rate Base Allocations from WSC	(3,994)	Citizens' Witness Kim Dismukes
11		(3,994)	
	Adjustments to Working Capital:		
12	Adjustment to Cash Working Capital	(66,735)	See Marion Sch. C-5
13	Total Adjustments to Working Capital	(66,735)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.
(2) Staff adjustment was ($31,915) based on year end rate base. Above amount reflects average rate base.

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2

Non-Used & Useful Net Plant in Service - Crescent Heights

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Expense (C)
	TRANSMISSION & DISTRIBUTION PLANT			
1	330.4 Distr. Reservoirs & Sandpipes	1,090	56	29
2	331.4 Transmission & Distribution Mains	54,696	(26,874)	1,274
3	Subtotal	55,786	(26,818)	1,303
4	Non-Used & Useful Percentage	17.07%	17.07%	17.07%
5	Non-Used & Useful Adjustment	(9,523)	4,578	(222)
6	Net Plant in Service Non-Used & Useful		(4,945)	

Lines 1 & 2: From Crescent Heights system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to General Ledger amounts and to MFR filing.
Line 4: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Rate of Return

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule D-1
Page 1 of 2

Line No.	Description	Per OPC Capital Ratio	Cost Rate per OPC	Weighted Cost
		(A)	(B)	(C)
1	Long-Term Debt	38.20%	8.63%	3.30%
2	Short-Term Debt	6.96%	5.18%	0.36%
3	Common Equity (1)	38.56%	10.41%	4.01%
4	Accum. Deferred Income Taxes	8.97%	0.00%	0.00%
5	Unamortized ITC	0.69%	0.00%	0.00%
6	Customer Deposits	6.62%	6.00%	0.40%
7	Total	100.00%		8.07%
8	Common Equity at Bottom Point of Range (2)	38.56%	9.41%	3.63%
9	Rate of Return with ROE at Lower Point of Range			7.68%

Source/Notes:

Col. (A): See Page 2.

Col. (B): FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VII, except ROE.

(1) Common equity rate of 10.41% recommended by Citizens' Witness Mark Cicchetti, at mid-point of range.

(2) Common Equity rate of 9.41% based on the lower point of Mr. Cicchetti's recommended return on equity range.

Utilities, Inc. of Florida - Orange County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule D-1
Page 2 of 2

Rate of Return
Revised Capital Ratio

Line No.	Description	Parent 13-Month Average	% of Total w/out Deposits	Reconciled To Rate Base	Adjusted Ratio
		(A)	(B)	(C)	(D)
1	Long-Term Debt	72,690,352	40.91%	28,050	38.20%
2	Short-Term Debt	13,245,115	7.45%	5,111	6.96%
3	Common Equity	73,384,644	41.30%	28,318	38.56%
4	Accum. Deferred Income Taxes	17,060,397	9.60%	6,583	8.97%
5	Unamortized ITC	1,318,251	0.74%	509	0.69%
6	Customer Deposits			4,862	6.62%
7	Total	177,698,759			
8	Total (Reconciled to Rate Base)			73,433	100.00%

Source/Notes:

Col. (A) FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VII.

Line 6: Per General Ledger

Utilities, Inc. of Florida - Pasco County
Docket No. 020071-WS
Table of Contents to Exhibit__(DD-1)
Pasco County

Sch. No.	Schedule Title
A-1	Calculation of Water Revenue Requirement
A-2	Calculation of Sewer Revenue Requirement
B-1	Schedule of Adjustments to Operating Income
B-2	Salary & Wage Expense - Revision & Reallocation
B-3	Employee Benefits Expense - Revision & Reallocation
B-4	Payroll Tax Expense - Revision & Reallocation
B-5	Excessive Lost & Unaccounted for Water
B-6	Excessive Inflow & Infiltration Expense
B-7	Interest Synchronization
B-8	Income Tax Expense
C-1	Schedule of Water Rate Base
C-2	Schedule of Sewer Rate Base
C-3	Removal of Summertree Wastewater Treatment Plant
C-4	Non-Used & Useful Net Plant in Service
D-1	Rate of Return

Utilities, Inc. of Florida - Pasco County
Docket No. 020071-WS
Table of Contents to Exhibit__(DD-1)
Pasco County

Sch. No.	Schedule Title
A-1	Calculation of Water Revenue Requirement
A-2	Calculation of Sewer Revenue Requirement
B-1	Schedule of Adjustments to Operating Income
B-2	Salary & Wage Expense - Revision & Reallocation
B-3	Employee Benefits Expense - Revision & Reallocation
B-4	Payroll Tax Expense - Revision & Reallocation
B-5	Excessive Lost & Unaccounted for Water
B-6	Excessive Inflow & Infiltration Expense
B-7	Interest Synchronization
B-8	Income Tax Expense
C-1	Schedule of Water Rate Base
C-2	Schedule of Sewer Rate Base
C-3	Removal of Summertree Wastewater Treatment Plant
C-4	Non-Used & Useful Net Plant in Service
D-1	Rate of Return

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-1

Calculation of Water Revenue Requirement

Line No.	Description	(A) Utility Adjusted Amount	(B) OPC Adjustments	(C) Per OPC Adjusted Balance	(D) Revenue Increase (Decrease)	(E) Annual Revenue Requirement
1	OPERATING REVENUES	416,212	18,351	434,563	(95,069)	339,494
2	Operation & Maintenance	282,924	(78,363)	204,561		204,561
3	Depreciation	66,714	(12,317)	54,397		54,397
4	CIAC Amortization	(14,575)	(327)	(14,902)		(14,902)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	55,094	(6,894)	48,200	(4,278)	43,922
7	Provision for Income Taxes	(7,026)	46,048	39,022	(34,165)	4,857
8	OPERATING EXPENSES	383,131		331,278		292,835
9	NET OPERATING INCOME	33,081		103,285		46,659
10	RATE BASE	1,062,771	(491,675)	571,096		571,096
11	RATE OF RETURN					8.17%
12	RATE OF RETURN, at Low End of ROE Range					7.77%
13	Revenue Increase (Decrease) at Low End of ROE Range					(98,940)

Source:

Col. (A): Pasco County MFR Schedule B-1.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-1
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-1

Schedule of Adjustments to Operating Income

Line No.	Description	Water	Sewer	Reference:
	Adjustments to Revenue:			
1	Amortization of Gain on Sales, net of tax (1)	$18,351	5,731	Citizens' Witness Kim Dismukes
2	Total Revenue Adjustments	18,351	5,731	
	Adjustments to O&M Expense:			
3	Remove Accruals	(600)	6,750	Staff Audit Exception 18
4	Remove City of Sanford charges		(23,770)	Staff Audit Exception 18
5	Remove Missing Invoices		(719)	Staff Audit Exception 18
6	Direct Charge Legal Fees	2,199	812	Staff Audit Exception 18
7	Remove Certain West Coast Office Expenses	(574)	(212)	Staff Audit Exception 19
8	Non-Recurring Plant - Amortization Expense	664	1,234	Staff Audit Exception 3
9	Payroll Expense	(568)	(177)	Schedule B-2
10	Employee Benefit Expense	1,259	393	Schedule B-3
11	Excessive Lost & Unaccounted for Water	(987)		Schedule B-5
12	Excessive Inflow & Infiltration Expense		(12,730)	Schedule B-6
13	Remove Expense Allocations from WSC	(41,170)	(12,859)	Citizens' Witness Kim Dismukes
14	Revise Expense Allocations from UIF	(24,151)	(7,544)	Citizens' Witness Kim Dismukes
15	Rate Case Expense Adjustment	(14,435)	(4,508)	Citizens' Witness Kim Dismukes
16	Total O&M Expense Adjustments	(78,363)	(53,330)	
	Adjustments to Depreciation:			
17	Adjustment to Prior Orders - Orangewood & Wisbar	6,147	2,733	Staff Audit Exc 1, Sch. H; Exc 2, Sch. M
18	Non-Recurring Plant	(166)	(117)	Staff Audit Exception 3
19	Replacement & Retirement of Plant	(1,409)		Staff Audit Exception 4
20	Reclassified Plant - Summertree WWTP		(1,343)	Staff Audit Exception 5
21	Organization Cost & Capitalized Labor (2)	(638)	(22)	Staff Audit Exception 6
22	Common Plant Allocation	(59)	(22)	Staff Audit Exception 7
23	Accumulated Depreciation - Depreciation Rates Correction		7,972	Staff Audit Exception 11
24	Remove Summertree W/Water Treatment Plant Items		(6,760)	Schedule C-3
25	Non-Used & Useful Plant in Service	(16,192)	(3,708)	Schedule C-4
26	Total Depreciation Expense Adjustments	(12,317)	(1,267)	
	Adjustments to CIAC Amortization:			
27	Adjustment to Prior Orders - Wisbar	327	411	Staff Audit Exc 1, Sch. H; Exc2, Sch. M
	Adjustments to Taxes Other Than Income			
28	Property Tax Corrections - Staff	(7,288)	5,587	Staff Audit Exception 24
29	Payroll Tax Expense	394	123	Schedule B-4
30	Total Taxes Other Than Income Adjustments	(6,894)	5,710	
	Adjustments to Income Tax Expense			
31	Interest Synchronization Adjustment	9,208	8,598	Schedule B-7
32	Impact of Adjustments to Operating Income	36,840	18,551	Schedule B-8
33	Total Income Tax Expense Adjustments	46,048	27,149	

(1) This net of tax adjustment does not flow to the income tax expense schedule.
(2) Company disagrees with this Staff Audit Adjustment

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-2

Calculation of Sewer Revenue Requirement

Line No.	Description	Utility Adjusted Amount	OPC Adjustments	Per OPC Adjusted Balance	Revenue Increae (Decrease)	Annual Revenue Requirement
		(A)	(B)	(C)	(D)	(E)
1	OPERATING REVENUES	305,251	5,731	310,982	(68,703)	242,279
2	Operation & Maintenance	246,037	(53,330)	192,707		192,707
3	Depreciation	27,887	(1,267)	26,620		26,620
4	CIAC Amortization	(13,238)	(411)	(13,649)		(13,649)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	25,293	5,710	31,003	(3,092)	27,911
7	Provision for Income Taxes	(2,494)	27,149	24,655	(24,690)	(35)
8	OPERATING EXPENSES	283,485		261,336		233,555
9	NET OPERATING INCOME	21,766		49,646		8,724
10	RATE BASE	613,009	(506,229)	106,780		106,780
11	RATE OF RETURN					8.17%
12	RATE OF RETURN, at Low End of ROE Range					7.77%
13	Revenue Increase (Decrease) at Low End of ROE Range					(69,427)

Source:
Col. (A): Pasco County MFR Schedule B-2.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-2
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-2

Salary & Wage Expense - Revision & Reallocation

Line No.	Description	Total	Pasco Water	Pasco W/Water
1	County Allocation % (1)	35.13%		
2	Allocation Between Water & W/W (1)		76.20%	23.80%
3	Operation Employees, Revised Pasco Total (2)	116,801	89,002	27,799
4	Office Salaries Allocated to UIF, Revised (2)	68,578	18,358	5,734
5	WSC Salaries Allocated to UIF, Original Filing		5,964	1,863
6	Subtotal Salaries to Pasco		113,324	35,396
7	Test Year Unadjusted Amount, per Company (3)		73,327	22,903
8	Increase in recorded test year salary and wage cost		39,997	12,493
9	Reduction for Amount to be Capitalized (13.14%)		(5,256)	(1,642)
10	Adjustment to Test Year Salary Expense, per Citizens		34,741	10,851
11	Adjustment to Test Year Salary Expense, in MFRs (3), (4)		35,309	11,028
12	Payroll Expense Adjustment		(568)	(177)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-3

Employee Benefits Expense - Revision & Reallocation

Line No.	Description	Total	Pasco Water	Pasco W/Water
1	County Allocation % (1)	35.13%		
2	Allocation Between Water & W/W (1)		76.20%	23.80%
3	Operation Employees, Revised Pasco Total (2)	20,306	15,473	4,833
4	Office Benefits Allocated to UIF, Revised (2)	12,843	3,438	1,074
5	WSC Benefits Allocated to UIF (unchanged) (3)		2,450	765
6	Subtotal Benefits to Pasco		21,361	6,672
7	Test Year Unadjusted Amount, per Company (2), (3)		21,524	14,816
8	Change to recorded test year benefit cost		(163)	(8,144)
9	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		(1,422)	(8,537)
10	Benefit Expense Adjustment		1,259	393

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-4

Payroll Tax Expense - Revision & Reallocation

Line No.	Description	Total	Pasco Water	Pasco W/Water
1	County Allocation % (1)	35.13%		
2	Allocation Between Water & W/W (1)		76.20%	23.80%
3	Operation Employees, Revised Pasco Total (2)	9,404	7,166	2,238
4	Office Payroll Taxes Allocated to UIF, Revised (2)	5,558	1,488	465
5	WSC Payroll Taxes Allocated to UIF (Unchanged)		1,800	562
6	Subtotal Payroll Tax to Pasco		10,454	3,265
7	Test Year Unadjusted Amount, per Company (2), (3)		9,770	3,052
8	Reduction to recorded test year payroll tax cost		684	213
9	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		290	90
10	Payroll Tax Expense Adjustment		394	123

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-15

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-5

Excessive Lost & Unaccounted for Water

Line No.	Description	Summertree System	Orangewood System
1	Purchased Power Expense	5,183	5,300
2	Chemical Expense	2,450	1,554
3	Subtotal	7,633	6,854
4	Excessive Lost & Unaccounted for Water (1)	6.20%	7.50%
5	Reduction to Expense	(473)	(514)
6	Total Reduction to Expense - Water		(987)

Source/Notes:
Lines 1 & 2 from 2001 general ledger detail for each respective system.
(1) Percentage Excessive Lost & Unaccounted for Water recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-6

Excessive Inflow & Infiltration Expense

Line No.	Description	Summertree System
1	Purchased Power Expense	2,094
2	Purchased Sewage Treatment Expense	79,406
3	Subtotal	81,500
4	Excessive Inflow & Infiltration (1)	15.62%
5	Reduction to Expense	(12,730)

Source/Notes:
Lines 1 & 2 from 2001 general ledger detail for Summertree system.
(1) Percentage Excessive I/I recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-7

Interest Synchronization

Line No.	Description	Water Amount	Sewer Amount	Reference:
1	Rate Base, per OPC	571,096	106,780	Sch. C-1 & C-2
2	Weighted Cost of Debt (debt plus customer deposits)	3.96%	3.96%	Schedule D-1
3	Interest Deduction	22,634	4,232	
4	Interest Deduction in Filing	47,104	27,080	MFR Sch. C-2 & C-3
5	Difference	(24,470)	(22,848)	
6	Composite Tax Rate	37.63%	37.63%	
7	Increase (Decrease) in Income Tax Expense	9,208	8,598	

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-8

Income Tax Expense

Line No.	Description	Water Amount	Sewer Amount	Reference:
1	Adjustments to Operating Income	97,901	49,298	Schedule B-1
2	Composite Tax Rate	37.63%	37.63%	
3	Adjustment to Income Tax Expense	36,840	18,551	

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-1
Page 1 of 2

Schedule of Water Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	1,625,381	154,983	1,780,364
2	Utility Land & Land Rights	6,713		6,713
3	Less: Non-Used & Useful Plant	-	(288,018)	(288,018)
4	Construction Work in Progress	42,635		42,635
5	Less: Accumulated Depreciation	(573,642)	(116,308)	(689,950)
6	Less: CIAC	(466,708)	(12,627)	(479,335)
7	Accumulated Amortization CIAC	158,830	8,648	167,478
8	Allocated Plant	25,310	(25,310)	-
9	Working Capital Allowance	244,252	(213,043)	31,209
10	Total Rate Base	1,062,771		571,096

Source/Notes:

Col. (A): Pasco County MFR Schedule A-1
Col. (B): See Page 2.
Col. (B): See Schedule C-4 for Non-Used & Useful Adjustment

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-1
Page 2 of 2

Schedule of Adjustments to Water Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Adjustment to Prior Orders - Orangewood	(32,728)	Staff Audit Exception 1, Sch. C
2	Adjustment to Prior Orders - WisBar/Bartlet	267,542	Staff Audit Exception 1, Sch. G
3	Non-Recurring Plant Amortization	(3,318)	Staff Audit Exception 3
4	Replacement & Retirement of Plant	(50,162)	Staff Audit Exception 4
5	Organization Cost & Capitalized Labor (2)	(25,539)	Staff Audit Exception 6
6	Common Plant Allocation	(812)	Staff Audit Exception 7
7	Total Adjustments to Plant in Service	154,983	
	Adjustments to Accumulated Depreciation:		
8	Adjustment to Prior Orders - Orangewood	(31,723)	Staff Audit Exception 1, Sch. C
9	Adjustment to Prior Orders - WisBar/Bartlet	191,029	Staff Audit Exception 1, Sch. G
10	Adjustment to Prior Orders - Orangewood & Wisbar	9,123	Staff Audit Exception 1, Sch. H
11	Adjustment to Prior Orders - Others		Staff Audit Exception 1, Sch. H
12	Non-Recurring Plant (1)	(83)	Staff Audit Exception 3
13	Replacement & Retirement of Plant	(50,162)	Staff Audit Exception 4
14	Replacement & Retirement of Plant - TY Deprec. (1)	(704)	Staff Audit Exception 4
15	Organization Cost & Capitalized Labor (1), (2)	(319)	Staff Audit Exception 6
16	Common Plant Allocation	(853)	Staff Audit Exception 7
17	Total Adjustments to Accumulated Depreciation	116,308	
	Adjustments to CIAC:		
18	Adjustment to Prior Orders - WisBar/Bartlet	12,627	Staff Audit Exception 1, Sch. G
	Adjustments to Accumulated Amortization CIAC:		
19	Adjustment to Prior Orders - WisBar/Bartlet	8,163	Staff Audit Exception 1, Sch. G
20	Adjustment to Prior Orders - WisBar/Bartlet	485	Staff Audit Exception 1, Sch. H
21		8,648	
	Allocated Plant		
22	Remove Rate Base Allocations from WSC	(25,310)	Citizens' Witness Kim Dismukes
23		(25,310)	
	Adjustments to Working Capital:		
24	Adjustments to Cash Working Capital:	(213,043)	See Marion Sch. C-5
25	Total Adjustments to Working Capital	(213,043)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.
(2) The Company disagrees with this Staff adjustment.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2
Page 1 of 2

Schedule of Sewer Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	996,546	(174,862)	821,684
2	Utility Land & Land Rights	10,000		10,000
3	Less: Non-Used & Useful Plant	-	(99,797)	(99,797)
4	Construction Work in Progress	11,042		11,042
5	Less: Accumulated Depreciation	(323,941)	10,716	(313,225)
6	Less: CIAC	(463,032)	(17,232)	(480,264)
7	Accumulated Amortization CIAC	119,079	8,860	127,939
8	Allocated Plant	7,905	(7,905)	-
9	Working Capital Allowance	255,410	(226,009)	29,401
10	Total Rate Base	613,009		106,780

Source/Notes:

Col. (A): Pasco County MFR Schedule A-2
Col. (B): See Page 2.
Col. (B): See Schedule C-4 for Non-Used & Useful Adjustment

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2
Page 2 of 2

Schedule of Adjustments to Sewer Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Adjustment to Prior Orders - WisBar/Bartlet	114,633	Staff Audit Exception 2, Sch. L
2	Non-Recurring Plant Amortization	(6,172)	Staff Audit Exception 3
3	Reclassified Plant - Summertree WWTP	(46,944)	Staff Audit Exception 5
4	Organization Cost & Capitalized Labor (2)	(872)	Staff Audit Exception 6
5	Common Plant Allocation	(299)	Staff Audit Exception 7
6	Remove Summertree W/Water Treatment Plant Items (3)	(235,208)	Schedule C-3
7	Total Adjustments to Plant in Service	(174,862)	
	Adjustments to Accumulated Depreciation:		
8	Adjustment to Prior Orders - WisBar/Bartlet	17,191	Staff Audit Exception 2, Sch. L
9	Adjustment to Prior Orders - WisBar/Bartlet	4,118	Staff Audit Exception 2, Sch. M
10	Non-Recurring Plant (1)	(59)	Staff Audit Exception 3
11	Reclassified Plant - Summertree WWTP	(12,755)	Staff Audit Exception 5
12	Organization Cost & Capitalized Labor (1), (2)	(11)	Staff Audit Exception 6
13	Common Plant Allocation	(315)	Staff Audit Exception 7
14	Accumulated Depreciation - Depreciation Rates Correction	57,828	Staff Audit Exception 11
15	Remove Summertree W/Water Treatment Plant Items (3)	(76,713)	Schedule C-3
16	Total Adjustments to Accumulated Depreciation	(10,716)	
	Adjustments to CIAC:		
17	Adjustment to Prior Orders - WisBar/Bartlet	17,232	Staff Audit Exception 2, Sch. L
18		17,232	
	Adjustments to Accumulated Amortization CIAC:		
19	Adjustment to Prior Orders - WisBar/Bartlet	8,234	Staff Audit Exception 2, Sch. L
20	Adjustment to Prior Orders - WisBar/Bartlet	626	Staff Audit Exception 2, Sch. M
21		8,860	
	Allocated Plant		
22	Remove Rate Base Allocations from WSC	(7,905)	Citizens' Witness Kim Dismukes
23		(7,905)	
	Adjustments to Working Capital:		
24	Adjustments to Cash Working Capital:	(226,009)	See Marion Sch. C-5
25	Total Adjustments to Working Capital	(226,009)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.
(2) The Company disagrees with this Staff adjustment.
(3) Removal of Summertree wastewater plant further supported by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-3

Removal of Summertree Wastewater Treatment Plant
100% Non-Used & Useful

Line No.	Description	W/Water Amount
	Average TY Plant in Service	
1	Buildings & Structures (1)	30,087
2	Sewage Lagoons (2)	114,849
3	Sewage Treatment Plant (3)	90,272
4	Reduction to Plant in Service	(235,208)
	Average TY Accumulated Depreciation	
5	Buildings & Structures	12,203
6	Sewage Lagoons	44,566
7	Sewage Treatment Plant	19,944
8	Reduction to Accumulated Depreciation	(76,713)
9	Net Impact on Rate Base	(158,495)
	Depreciation Expense	
10	Buildings & Structures	942
11	Sewage Lagoons	3,285
12	Sewage Treatment Plant	2,533
13	Reduction to Depreciation Expense	(6,760)

Source/Notes:

The above schedule calculates the impact on the filing of Citizens' Witness Ted Biddy's recommended removal of Summertree wastewater treatment plant and associated costs as non-used and useful. Average rate base calculated from Company's response to Citizens Interrogatory No. 37, also traced to general ledger and MFR Schedules A-6 & A-10. The depreciation expense amounts are taken from the Company's 2001 general ledger.

(1) Per response to Citizens Interrog. No. 37 - included in Acct. 3547003 Bldgs & Structs on balance sheet. Included in Acct. 354.4 - Structures & Improvements on MFR Sch. A-6.
(2) Per response to Citizens Interrog. No. 37 - included in Acct. 3804004 Sewer Lagoons on balance sheet. Included in Acct. 389.4 - Other Plant & Misc. Equipment on MFR Sch. A-6.
(3) Per response to Citizens Interrog. No. 37 - included in Acct. 3804005 - Sewage Trtmt Plant on balance sheet. Included in Acct. 380.4 - Treatment & Disposal Equipment on MFR Sch. A-6.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-4
Page 1 of 5

Line No.	Description	Net Plant in Service	Deprec. Expense
	NON-USED & USEFUL WATER ADJUSTMENTS		
1	Wisbar Water System - Page 2	(251)	(12)
2	Buena Vista Water System - Page 3	(613)	(17)
3	Summertree Water System - Page 4	(222,289)	(11,344)
4	Orangewood Water System - Page 5	(64,865)	(4,819)
5	Non-Used & Useful Adjustment - Water	(288,018)	(16,192)
	NON-USED & USEFUL WASTEWATER ADJUSTMENTS		
6	Wisbar Wastewater System - Page 2	(467)	(15)
7	Summertree Wastewater System - Page 4	(99,330)	(3,693)
8	Non-Used & Useful Adjustment - Wastewater	(99,797)	(3,708)

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service - Wisbar

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-4
Page 2 of 5

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	WISBAR WATER PLANT				
	TRANSMISSION & DISTRIBUTION PLANT				
1	330.4 Distr. Reservoirs & Sandpipes	450	(12)	6.67%	30
2	331.4 Transmission & Distribution Mains	865	(10)	2.33%	20
3	Addition to Acct. 331 for Wisbar Acquisition (1)	16,475	(8,805)	2.33%	384
4	Subtotal	17,790	(8,827)		434
5	Non-Used & Useful Percentage	2.80%	2.80%		2.80%
6	Non-Used & Useful Adjustment	(498)	247		(12)
7	Net Plant in Service Non-Used & Useful		(251)		
	WISBAR WASTEWATER PLANT				
	COLLECTION PLANT				
8	361.2 Collection Sewers	195	(3)	2.20%	4
9	Addition to Acct. 361 for Wisbar Acquisition (1)	24,500	(7,984)	2.20%	539
10	Subtotal	24,695	(7,987)		543
11	Non-Used & Useful Percentage	2.80%	2.80%		2.80%
12	Non-Used & Useful Adjustment	(691)	224		(15)
13	Net Plant in Service Non-Used & Useful		(467)		

Lines 1, 2 & 8, Col. (A) & (B): From Wisbar system amounts provided in response to Citizens' Interrog. No. 37. Also traced to General Ledger amounts and to MFR filing.
Lines 5 and 11: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
(1) Staff Audit Exception 1, Sch. G & Exception 2, Sch. L. Allocation of A/Dep by account derived from the 2002 General Ledger in month acquisition of Wisbar and Bartelt were booked.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service - Buena Vista

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-4
Page 3 of 5

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	BUENA VISTA WATER PLANT				
	TRANSMISSION & DISTRIBUTION PLANT				
1	330.4 Distr. Reservoirs & Sandpipes	2,397	(47)	6.67%	160
2	Addition to Acct. 330 for Bartelt Acquisition (1)	22,972	(7,094)		
3	331.4 Transmission & Distribution Mains	384		2.33%	9
5	Addition to Acct. 331 for Bartelt Acquisition (1)	33,979	(18,500)	2.33%	792
5	Subtotal	59,732	(25,641)		961
6	Non-Used & Useful Percentage	1.80%	1.80%		1.80%
7	Non-Used & Useful Adjustment	(1,075)	462		(17)
8	Net Plant in Service Non-Used & Useful		(613)		

Lines 1 & 2, Col. (A) & (B): From Buena Vista system amounts provided in response to Citizens' Interrog. No. 37. Also traced to MFR filing.
Line 5: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
(1) Staff Audit Exception 1, Sch. G.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service - Summertree

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-4
Page 4 of 5

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	SUMMERTREE WATER PLANT				
	SOURCE OF SUPPLY & PUMPING				
1	304.2 Structures & Improvements	7,337	(96)	3.03%	222
2	307.2 Wells & Springs	196,097	(48,580)	3.30%	6,471
3	311.2 Pumping Equipment	91,093	(40,572)	5.00%	4,555
	WATER TREATMENT PLANT				
4	304.3 Structures & Improvements	829	229	3.03%	25
5	320.3 Water Treatment Equipment	19,087	(5,915)	4.55%	868
6	Subtotal	314,443	(94,934)		12,141
7	Non-Used & Useful Percentage	72.50%	72.50%		72.50%
8	Non-Used & Useful Adjustment	(227,971)	68,827		(8,802)
	TRANSMISSION & DISTRIBUTION PLANT				
9	304.4 Structures & Improvements	16,379	(7,146)	3.03%	496
10	330.4 Distr. Reservoirs & Sandpipes	30,995	(1,914)	6.67%	2,067
11	331.4 Transmission & Distribution Mains	364,280	(128,050)	2.33%	8,488
12	Subtotal	411,654	(137,110)		11,051
13	Non-Used & Useful Percentage	23.00%	23.00%		23.00%
14	Non-Used & Useful Adjustment	(94,680)	31,535		(2,542)
15	Net Water Plant in Service Non-Used & Useful		(222,289)		
16	Water Depreciation Expense Non-Used & Useful				(11,344)
	SUMMERTREE WASTEWATER PLANT				
	COLLECTION PLANT				
17	360.2 Collection Sewers - Force	109,364	(42,678)	3.33%	3,642
18	361.2 Collection Sewers - Gravity	324,605	(99,487)	2.22%	7,206
19	Subtotal	433,969	(142,165)		10,848
20	Non-Used & Useful Percentage	34.04%	34.04%		34.04%
21	Non-Used & Useful Adjustment	(147,723)	48,393		(3,693)
22	Net Sewer Plant in Service Non-Used & Useful		(99,330)		
23	Sewer Depreciation Expense Non-Used & Useful				(3,693)

PIS & A/Deprec. amounts calculated from Summertree system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 7, 13 & 20: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
Also, See Schedule C-3 for the removal of 100% of Summertree Wastewater Treatment Plant, sponsored by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service - Orangewood

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-4
Page 5 of 5

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	ORANGEWOOD WATER PLANT				
	SOURCE OF SUPPLY & PUMPING				
1	304.2 Structures & Improvements	26,487	(12,367)	3.03%	803
2	307.2 Wells & Springs	18,367	(7,817)	3.30%	606
3	311.2 Pumping Equipment	50,156	(21,090)	5.00%	2,508
4	Revision to Acct. 311 - Staff Audit Exception 1, Sch.C	(126)		5.00%	(6)
5	Revision to Acct. 311 - Staff Audit Exception 3	(3,318)	83	5.00%	(166)
	WATER TREATMENT PLANT				
6	304.3 Structures & Improvements	831	(441)	3.03%	25
7	320.3 Water Treatment Equipment	22,971	(12,871)	4.55%	1,045
8	Revision to Acct. 320 - Staff Audit Exception 1, Sch.C	(42)		4.55%	(2)
9	Subtotal	115,326	(54,503)		4,813
10	Non-Used & Useful Percentage	86.80%	86.80%		86.80%
11	Non-Used & Useful Adjustment	(100,103)	47,309		(4,178)
	TRANSMISSION & DISTRIBUTION PLANT				
12	304.4 Structures & Improvements				-
13	330.4 Distr. Reservoirs & Sandpipes	63,563	(2,628)	6.67%	4,240
14	331.4 Transmission & Distribution Mains	92,180	(32,770)	2.33%	2,148
15	Subtotal	155,743	(35,398)		6,388
16	Non-Used & Useful Percentage	10.03%	10.03%		10.03%
17	Non-Used & Useful Adjustment	(15,621)	3,550		(641)
18	Net Water Plant in Service Non-Used & Useful		(64,865)		
19	Water Depreciation Expense Non-Used & Useful				(4,819)

PIS & A/Deprec. amounts calculated from Orangewood system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 10 & 16: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

Rate of Return

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Exhibit__(DD-1)
Schedule D-1
Page 1 of 2

Line No.	Description	Per OPC Capital Ratio	Cost Rate per OPC	Weighted Cost
		(A)	(B)	(C)
1	Long-Term Debt	39.98%	8.63%	3.45%
2	Short-Term Debt	7.29%	5.18%	0.38%
3	Common Equity (1)	40.37%	10.41%	4.20%
4	Accum. Deferred Income Taxes	9.38%	0.00%	0.00%
5	Unamortized ITC	0.73%	0.00%	0.00%
6	Customer Deposits	2.25%	6.00%	0.14%
7	Total	100.00%		8.17%
8	Common Equity at Bottom Point of Range (2)	40.37%	9.41%	3.80%
9	Rate of Return with ROE at Lower Point of Range			7.77%

Source/Notes:

Col. (A): See Page 2.

Col. (B): FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VII, except ROE.

(1) Common equity rate of 10.41% recommended by Citizens' Witness Mark Cicchetti, at mid-point of range.

(2) Common Equity rate of 9.41% based on the lower point of Mr. Cicchetti's recommended return on equity range.

Utilities, Inc. of Florida - Pasco County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule D-1
Page 2 of 2

Rate of Return
Revised Capital Ratio

Line No.	Description	Parent 13-Month Average	% of Total w/out Deposits	Reconciled To Rate Base	Adjusted Ratio
		(A)	(B)	(C)	(D)
1	Long-Term Debt	72,690,352	40.91%	271,047	39.98%
2	Short-Term Debt	13,245,115	7.45%	49,388	7.29%
3	Common Equity	73,384,644	41.30%	273,635	40.37%
4	Accum. Deferred Income Taxes	17,060,397	9.60%	63,615	9.38%
5	Unamortized ITC	1,318,251	0.74%	4,915	0.73%
6	Customer Deposits			15,276	2.25%
7	Total	177,698,759			
8	Total (Reconciled to Rate Base)			677,876	100.00%

Source/Notes:

Col. (A) FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VIII.

Line 6: Per General Ledger

Utilities, Inc. of Florida - Pinellas County
Docket No. 020071-WS
Table of Contents to Exhibit__(DD-1)
Pinellas County

Sch. No.	Schedule Title
A-1	Calculation of Water Revenue Requirement
B-1	Schedule of Adjustments to Operating Income
B-2	Salary & Wage Expense - Revision & Reallocation
B-3	Employee Benefits Expense - Revision & Reallocation
B-4	Payroll Tax Expense - Revision & Reallocation
B-5	Non-Used & Useful Water Plant - Depreciation Expense
B-6	Excessive Lost & Unaccounted for Water
B-7	Interest Synchronization
B-8	Income Tax Expense
C-1	Schedule of Water Rate Base
C-2	Non-Used & Useful Water Plant
D-1	Rate of Return

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-1

Calculation of Water Revenue Requirement

Line No.	Description	(A) Utility Adjusted Amount	(B) OPC Adjustments	(C) Per OPC Adjusted Balance	(D) Revenue Increase (Decrease)	(E) Annual Revenue Requirement
1	OPERATING REVENUES	56,037	3,950	59,987	11,355	71,342
2	Operation & Maintenance	105,098	(62,000)	43,098		43,098
3	Depreciation	12,220	(2,406)	9,814		9,814
4	CIAC Amortization	(3,792)		(3,792)		(3,792)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	9,578	(2,232)	7,346	511	7,857
7	Provision for Income Taxes	(29,255)	27,056	(2,199)	4,081	1,882
8	OPERATING EXPENSES	93,849		54,267		58,859
9	NET OPERATING INCOME	(37,812)		5,720		12,483
10	RATE BASE	252,881	(99,903)	152,978		152,978
11	RATE OF RETURN					8.16%
12	RATE OF RETURN, at Low End of ROE Range					7.76%
13	Revenue Increase (Decrease) at Low End of ROE Range					10,320

Source:

Col. (A): Pinellas County MFR Schedule B-1.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-1
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-1

Schedule of Adjustments to Operating Income

Line No.	Description	Amount	Reference:
	Adjustments to Revenue:		
1	Correction to Annualization of Index Increase	$592	Testimony; MFR Sch. E-2, Revised
2	Amortization of Gain on Sales, net of tax (1)	3,358	Citizens' Witness Kim Dismukes
3	Total Revenue Adjustments	3,950	
	Adjustments to O&M Expense:		
4	Remove Certain West Coast Office Expenses	(117)	Staff Audit Exception 19
5	Payroll Expense	(21,550)	Schedule B-2
6	Employee Benefit Expense	(3,318)	Schedule B-3
7	Excessive Lost & Unaccounted for Water	(751)	Schedule B-6
8	Remove Expense Allocations from WSC	(11,484)	Citizens' Witness Kim Dismukes
9	Revise Expense Allocations from UIF	(5,837)	Citizens' Witness Kim Dismukes
10	Rate Case Expense Adjustment	(18,943)	Citizens' Witness Kim Dismukes
11	Total O&M Expense Adjustments	(62,000)	
	Adjustments to Depreciation:		
12	Adjustment to Prior Orders	(905)	Staff Audit Exception 1, Sch. H
13	Replacement & Retirement of Plant	(238)	Staff Audit Exception 4
14	Common Plant Allocation	(12)	Staff Audit Exception 7
15	Non-Used & Useful Water Plant	(1,251)	Schedule B-5
16	Total Depreciation Expense Adjustments	(2,406)	
	Adjustments to Taxes Other Than Income		
17	Property Tax Corrections - Staff	(736)	Staff Audit Exception 24
18	Payroll Tax Expense	(1,496)	Schedule B-4
19	Total Taxes Other Than Income Adjustments	(2,232)	
	Adjustments to Income Tax Expense		
20	Interest Synchronization Adjustment	1,757	Schedule B-7
21	Impact of Adjustments to Operating Income	25,299	Schedule B-8
22	Total Income Tax Expense Adjustments	27,056	

(1) This net of tax adjustment does not flow to the income tax expense schedule.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-2

Salary & Wage Expense - Revision & Reallocation

Line No.	Description	Total	Pinellas Water
1	County Allocation % (1)	4.90%	
2	Allocation Between Water & W/W (1)		100%
3	Operation Employees, Revised Pinellas Total (2)		14,445
4	Office Salaries Allocated to UIF, Revised (2)	68,578	3,360
5	WSC Salaries Allocated to UIF, Original Filing		9,392
6	Subtotal Salaries to Pinellas		27,197
7	Test Year Unadjusted Amount, per Company (3)		4,406
8	Change to recorded test year salary and wage cost		22,791
9	Reduction for Amount to be Capitalized (13.14%)		(2,995)
10	Adjustment to Test Year Salary Expense, per Citizens		19,796
11	Adjustment to Test Year Salary Expense, in MFRs (3), (4)		41,346
12	Payroll Expense Adjustment		(21,550)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-3

Employee Benefits Expense - Revision & Reallocation

Line No.	Description	Total	Pinellas Water
1	County Allocation % (1)	4.90%	
2	Allocation Between Water & W/W (1)		100%
3	Operation Employees, Revised Pinellas Total (2)		2,212
4	Office Benefits Allocated to UIF, Revised (2)	12,843	629
5	WSC Benefits Allocated to UIF (unchanged) (3)		3,858
6	Subtotal Benefits to Pinellas		6,699
7	Test Year Unadjusted Amount, per Company (2), (3)		2,799
8	Change to recorded test year benefit cost		3,900
9	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		7,218
10	Benefit Expense Adjustment		(3,318)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-4

Payroll Tax Expense - Revision & Reallocation

Line No.	Description	Total	Pinellas Water
1	County Allocation % (1)	4.90%	
2	Allocation Between Water & W/W (1)		100%
3	Operation Employees, Revised Pinellas Total (2)		1,152
4	Office Payroll Taxes Allocated to UIF, Revised (2)	5,558	272
5	WSC Payroll Taxes Allocated to UIF (Unchanged)		2,835
6	Subtotal Payroll Tax to Pinellas		4,259
7	Test Year Unadjusted Amount, per Company (2), (3)		987
8	Change to recorded test year payroll tax cost		3,272
9	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		4,768
10	Payroll Tax Expense Adjustment		(1,496)

Source/Notes:

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-15

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-5

Non-Used & Useful Water Plant - Depreciation Expense

Line No.	Description	Per Co. Deprec. Expense	Adjs.	Adj. Amt.	Non-Used & Useful Percent	Reduction to Deprec.
		(A)	(B)	(C)	(D)	(E)
1	SOURCE OF SUPPLY AND PUMPING PLANT					
2	303.2 Land & Land Rights					
3	304.2 Structures & Improvements					
4	305.2 Collect. & Impound Reservoirs					
5	306.2 Lake, River & Other Intakes					
6	307.2 Wells & Springs	859		859	60.69%	(521)
7	308.2 Infiltration, Galleries & Tunnels					
8	309.2 Supply Mains					
9	310.2 Power Generation Equipment					
10	311.2 Pumping Equip	303		303	60.69%	(184)
11	339.2 Other Plant & Misc. Equip					
12	WATER TREATMENT PLANT					
13	303.3 Land & Land Rights					
14	304.3 Structures & Improvements	23		23	60.69%	(14)
15	320.3 Water Treatment Equipment					
16	339.3 Other Plant & Misc. Equip	484		484	60.69%	(294)
17	TRANSMISSION & DISTRIBUTION PLANT					
18	303.4 Land & Land Rights					
19	304.4 Structures & Improvements	142		142	5.58%	(8)
20	330.4 Distr. Reservoirs & Standpipes	471		471	5.58%	(26)
21	331.4 Transm. & Distrib. Mains	3,895	(238)	3,657	5.58%	(204)
22	333.4 Services	1,344		1,344		
23	334.4 Meters & Meter Installations	641		641		
24	335.4 Hydrants	20		20		
25	339.4 Other Plant & Misc. Equip					
26	Reduction to Depreciation Expense for Non-Used & Useful PIS					(1,251)

Col. (A): MFR Schedule B-13
Col. (B): Impact of flowing through Staff Audit Exception 4.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-6

Excessive Lost & Unaccounted for Water

Line No.	Description	Water Amount
1	Purchased Power	2,557
2	Purchased Water	4,321
3	Chemicals	210
4	Subtotal	7,088
5	Excessive Lost & Unaccounted for Water (1)	10.60%
6	Reduction to Expense	(751)

Source/Notes:

Lines 1 - 3 from MFR Schedule B-5.

(1) Percentage Excessive Lost & Unaccounted for Water recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-7

Interest Synchronization

Line No.	Description	Amount	Reference:
1	Rate Base, per OPC	152,978	Sch. C-1
2	Weighted Cost of Debt (debt plus customer deposits)	3.97%	Schedule D-1
3	Interest Deduction	6,069	
4	Interest Deduction in Filing	10,739	MFR Sch. C-2
5	Difference	(4,670)	
6	Composite Tax Rate	37.63%	
7	Increase (Decrease) in Income Tax Expense	1,757	

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-8

Income Tax Expense

Line No.	Description	Amount	Reference:
1	Adjustments to Operating Income	67,230	Schedule B-1
2	Composite Tax Rate	37.63%	
3	Adjustment to Income Tax Expense	25,299	

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-1
Page 1 of 2

Schedule of Water Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	374,376	(44,773)	329,603
2	Utility Land & Land Rights	6,106		6,106
3	Less: Non-Used & Useful Plant	-	(33,464)	(33,464)
4	Construction Work in Progress	-		-
5	Less: Accumulated Depreciation	(69,149)	9,731	(59,418)
6	Less: CIAC	(138,847)		(138,847)
7	Accumulated Amortization CIAC	42,423		42,423
8	Allocated Plant	6,750	(6,750)	-
9	Working Capital Allowance	31,222	(24,647)	6,575
10	Total Rate Base	252,881		152,978

Source/Notes:

Col. (A): Pinellas County MFR Schedule A-1
Col. (B): See Page 2.
Col. (B): See Schedule C-3 for adjustment for non-used & useful plant

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-1
Page 2 of 2

Schedule of Adjustments to Water Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Adjustment to Prior Orders	(34,352)	Staff Audit Exception 1, Sch. D
2	Replacement & Retirement of Plant	(10,250)	Staff Audit Exception 4
3	Common Plant Allocation	(171)	Staff Audit Exception 7
4	Total Adjustments to Plant in Service	(44,773)	
	Adjustments to Accumulated Depreciation:		
5	Adjustment to Prior Orders	1,266	Staff Audit Exception 1, Sch. D
6	Adjustment to Prior Orders (1)	(453)	Staff Audit Exception 1, Sch. H
7	Replacement & Retirement of Plant	(10,250)	Staff Audit Exception 4
8	Replacement & Retirement of Plant - TY Deprec. (1)	(119)	Staff Audit Exception 4
9	Common Plant Allocation	(175)	Staff Audit Exception 7
10	Total Adjustments to Accumulated Depreciation	(9,731)	
	Allocated Plant		
11	Remove Rate Base Allocations from WSC	(6,750)	Citizens' Witness Kim Dismukes
12		(6,750)	
	Adjustments to Working Capital:		
13	Adjustments to Cash Working Capital:	(24,647)	See Marion Sch. C-5
14	Total Adjustments to Working Capital	(24,647)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2
Page 1 of 2

Non-Used & Useful Water Plant
- Plant in Service

Line No.	Description	Per Co. Avg. TY PIS	Adjustments	Adj. PIS	Non-Used & Useful Percent	Reduction to PIS
		(A)	(B)	(C)	(D)	(E)
	SOURCE OF SUPPLY AND PUMPING PLANT					
1	303.2 Land & Land Rights	6,106	(3,701)	2,405		
2	304.2 Structures & Improvements	4,702	3,701	8,403	60.69%	(5,100)
3	305.2 Collect. & Impound Reservoirs					
4	306.2 Lake, River & Other Intakes					
5	307.2 Wells & Springs	25,810	(1,500)	24,310	60.69%	(14,754)
6	308.2 Infiltration, Galleries & Tunnels					
7	309.2 Supply Mains					
8	310.2 Power Generation Equipment		1,170	1,170	60.69%	(710)
9	311.2 Pumping Equip	6,162	(1,399)	4,763	60.69%	(2,891)
10	339.2 Other Plant & Misc. Equip					
11	WATER TREATMENT PLANT					
12	303.3 Land & Land Rights	3,701		3,701		
13	304.3 Structures & Improvements	772		772	60.69%	(469)
14	320.3 Water Treatment Equipment	10,648	(31)	10,617	60.69%	(6,443)
15	339.3 Other Plant & Misc. Equip					
16	TRANSMISSION & DISTRIBUTION PLANT					
17	303.4 Land & Land Rights					
18	304.4 Structures & Improvements					
19	330.4 Distr. Reservoirs & Standpipes	17,922	(1,176)	16,746	5.58%	(934)
20	331.4 Transm. & Distrib. Mains	167,242	(10,250)	156,992	5.58%	(8,760)
21	333.4 Services	55,599	(382)	55,217		
22	334.4 Meters & Meter Installations	12,780	(1,006)	11,774		
23	335.4 Hydrants	900		900		
24	339.4 Other Plant & Misc. Equip	31		31		
25	Reduction to Plant in Service					(40,061)
26	Reduction to Accumulated Depreciation (Page 2)					6,597
27	Adjustment for Non-Used & Useful Water Plant					(33,464)

Col. (A): MFR Schedule A-5, page 1
Col. (B): Impact of flowing through Staff Audit Exception 4.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2
Page 2 of 2

Non-Used & Useful Water Plant
- Accumulated Depreciation

Line No.	Description	Per Co. Avg. TY A/Dep	Adjustments	Adj. A/Dep	Non-Used & Useful Percent	Reduction to A/Dep
		(A)	(B)	(C)	(D)	(E)
	SOURCE OF SUPPLY AND PUMPING PLANT					
1	303.2 Land & Land Rights					
2	304.2 Structures & Improvements	543		543	60.69%	(330)
3	305.2 Collect. & Impound Reservoirs					
4	306.2 Lake, River & Other Intakes					
5	307.2 Wells & Springs	(6,706)		(6,706)	60.69%	4,070
6	308.2 Infiltration, Galleries & Tunnels					
7	309.2 Supply Mains					
8	310.2 Power Generation Equipment			-		
9	311.2 Pumping Equip	(1,822)		(1,822)	60.69%	1,106
10	339.2 Other Plant & Misc. Equip					
11	WATER TREATMENT PLANT					
12	303.3 Land & Land Rights					
13	304.3 Structures & Improvements	(58)		(58)	60.69%	35
14	320.3 Water Treatment Equipment	(759)		(759)	60.69%	461
15	339.3 Other Plant & Misc. Equip					
16	TRANSMISSION & DISTRIBUTION PLANT					
17	303.4 Land & Land Rights					
18	304.4 Structures & Improvements					
19	330.4 Distr. Reservoirs & Standpipes	(2,114)		(2,114)	5.58%	118
20	331.4 Transm. & Distrib. Mains	(30,747)	10,369	(20,378)	5.58%	1,137
21	333.4 Services	(160)		(160)		
22	334.4 Meters & Meter Installations	(3,550)		(3,550)		
23	335.4 Hydrants	(181)		(181)		
24	339.4 Other Plant & Misc. Equip					
25	Reduction to Accumulated Depreciation					6,597

Col. (A): MFR Schedule A-9, page 1
Col. (B): Impact of flowing through Staff Audit Exception 4.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Rate of Return

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule D-1
Page 1 of 2

Line No.	Description	Per OPC Capital Ratio	Cost Rate per OPC	Weighted Cost
		(A)	(B)	(C)
1	Long-Term Debt	39.91%	8.63%	3.44%
2	Short-Term Debt	7.27%	5.18%	0.38%
3	Common Equity (1)	40.29%	10.41%	4.19%
4	Accum. Deferred Income Taxes	9.37%	0.00%	0.00%
5	Unamortized ITC	0.72%	0.00%	0.00%
6	Customer Deposits	2.43%	6.00%	0.15%
7	Total	100.00%		8.16%
8	Common Equity at Bottom Point of Range (2)	40.29%	9.41%	3.79%
9	Rate of Return with ROE at Lower Point of Range			7.76%

Source/Notes:

Col. (A): See Page 2.

Col. (B): FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VII, except ROE.

(1) Common equity rate of 10.41% recommended by Citizens' Witness Mark Cicchetti, at mid-point of range.

(2) Common Equity rate of 9.41% based on the lower point of Mr. Cicchetti's recommended return on equity range.

Utilities, Inc. of Florida - Pinellas County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule D-1
Page 2 of 2

Rate of Return
Revised Capital Ratio

Line No.	Description	Parent 13-Month Average	% of Total w/out Deposits	Reconciled To Rate Base	Adjusted Ratio
		(A)	(B)	(C)	(D)
1	Long-Term Debt	72,690,352	40.91%	61,055	39.91%
2	Short-Term Debt	13,245,115	7.45%	11,125	7.27%
3	Common Equity	73,384,644	41.30%	61,638	40.29%
4	Accum. Deferred Income Taxes	17,060,397	9.60%	14,330	9.37%
5	Unamortized ITC	1,318,251	0.74%	1,107	0.72%
6	Customer Deposits			3,723	2.43%
7	Total	177,698,759			
8	Total (Reconciled to Rate Base)			152,978	100.00%

Source/Notes:

Col. (A) FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit IX.

Line 6: Per General Ledger

Utilities, Inc. of Florida - Seminole County
Docket No. 020071-WS
Table of Contents to Exhibit__(DD-1)
Seminole County

Sch. No.	Schedule Title
A-1	Calculation of Water Revenue Requirement
A-2	Calculation of Sewer Revenue Requirement
B-1	Schedule of Adjustments to Operating Income
B-2	Oakland Shores Purchase Water Expense
B-3	Salary & Wage Expense - Revision & Reallocation
B-4	Employee Benefits Expense - Revision & Reallocation
B-5	Payroll Tax Expense - Revision & Reallocation
B-6	Excessive Lost & Unaccounted and Inflow & Infiltration
B-7	Excessive Inflow & Infiltration Expense
B-8	Uncollectible Expense Adjustment - Weathersfield
B-9	Purchase Wastewater Treatment - Lincoln Heights
B-10	Interest Synchronization
B-11	Income Tax Expense
C-1	Schedule of Water Rate Base
C-2	Schedule of Sewer Rate Base
C-3	Removal of Weathersfield Plant not Used & Useful
C-4	Removal of Lincoln Heights Plant not Used & Useful
C-5	Non-Used & Useful Net Plant in Service
D-1	Rate of Return

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-1

Calculation of Water Revenue Requirement

Line No.	Description	(A) Utility Adjusted Amount	(B) OPC Adjustments	(C) Per OPC Adjusted Balance	(D) Revenue Increase (Decrease)	(E) Annual Revenue Requirement
1	OPERATING REVENUES	604,197	25,427	629,624	(100,290)	529,334
2	Operation & Maintenance	412,507	(98,263)	314,244		314,244
3	Depreciation	129,143	(22,866)	106,277		106,277
4	CIAC Amortization	(24,109)	(2,225)	(26,334)		(26,334)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	42,401	2,691	45,092	(4,513)	40,579
7	Provision for Income Taxes	(11,563)	61,523	49,960	(36,041)	13,919
8	OPERATING EXPENSES	548,379		489,239		448,685
9	NET OPERATING INCOME	55,818		140,385		80,650
10	RATE BASE	1,786,855	(799,713)	987,142		987,142
11	RATE OF RETURN					8.17%
12	RATE OF RETURN, at Low End of ROE Range					7.77%
13	Revenue Increase (Decrease) at Low End of ROE Range					(107,000)

Source:

Col. (A): Seminole County MFR Schedule B-1.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-1
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-2

Calculation of Sewer Revenue Requirement

Line No.	Description	Utility Adjusted Amount	OPC Adjustments	Per OPC Adjusted Balance	Revenue Increase (Decrease)	Annual Revenue Requirement
		(A)	(B)	(C)	(D)	(E)
1	OPERATING REVENUES	398,992	11,654	410,646	152,436	563,082
2	Operation & Maintenance	555,520	(154,463)	401,057		401,057
3	Depreciation	27,717	(6,775)	20,942		20,942
4	CIAC Amortization	(16,666)	(4,652)	(21,318)		(21,318)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	26,112	(11)	26,101	6,860	32,961
7	Provision for Income Taxes	(110,404)	83,291	(27,113)	54,781	27,668
8	OPERATING EXPENSES	482,279		399,669		461,309
9	NET OPERATING INCOME	(83,287)		10,977		101,772
10	RATE BASE	2,377,793	(1,132,108)	1,245,685		1,245,685
11	RATE OF RETURN					8.17%
12	RATE OF RETURN, at Low End of ROE Range					7.77%
13	Revenue Increase (Decrease) at Low End of ROE Range					143,969

Source:
Col. (A): Seminole County MFR Schedule B-2.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-2
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-1

Schedule of Adjustments to Operating Income

Line No.	Description	Water	Sewer	
	Adjustments to Revenue:			
1	Amortization of Gain on Sales, net of tax (3)	22,034	11,899	Citizens' Witness Kim Dismukes
2	Correction to Annualization of Index Increase	3,393	(245)	Testimony; MFR Sch. E-2, Revised
3	Total Revenue Adjustments	25,427	11,654	
	Adjustments to O&M Expense:			
4	Remove accruals	(175)	(9,300)	Staff Audit Exception 18
5	City of Sanford charges, correct recording		23,770	Staff Audit Exception 18
6	Remove missing invoice	(1,894)		Staff Audit Exception 18
7	Remove Certain Orlando Office Center Expenses	(978)	(529)	Staff Audit Exception 19
8	Correct Annualization of City of Sanford Connection		(80,751)	Staff Audit Exception 23
9	Non-Recurring Plant - Amortization Expense		-	(1)
10	Normalize Oakland Shores Purchase Water Expense	(1,632)		Schedule B-5
11	Payroll Expense Adjustment	(7,574)	(4,088)	Schedule B-2
12	Employee Benefit Expense	58	33	Schedule B-3
13	Excessive Lost & Unaccounted for Water	(285)		Schedule B-6
14	Excessive Inflow & Infiltration Expense		(30,122)	Schedule B-7
15	Uncollectible Expense	(538)		Schedule B-8
16	Purchase Wastewater Treatment - Lincoln Heights		(7,451)	Schedule B-9
17	Remove Expense Allocations from WSC	(45,395)	(24,508)	Citizens' Witness Kim Dismukes
18	Revise Expense Allocations from UIF	(27,549)	(14,875)	Citizens' Witness Kim Dismukes
19	Rate Case Expense Adjustment	(12,301)	(6,642)	Citizens' Witness Kim Dismukes
20	Total O&M Expense Adjustments	(98,263)	(154,463)	
	Adjustments to Depreciation:			
21	Non-Recurring Plant		(61)	Staff Audit Exception 3
22	Replacement & Retirement of Plant	(1,854)	(1,495)	Staff Audit Exception 4
23	Reclassified Plant (577 + 313)		890	Staff Audit Exception 5
24	Organization Cost & Capitalized Labor (2)	(74)	(552)	Staff Audit Exception 6
25	Common Plant Allocation	(57)	(31)	Staff Audit Exception 7
26	Depreciation Rates Correction		11,988	Staff Audit Exception 11
27	Remove Weathersfield W/Water Treatment Plant		(4,723)	Schedule C-3
28	Remove Lincoln Heights W/Water Treatment Plant		(11,148)	Schedule C-4
29	Non-Used & Useful Plant in Service	(20,881)	(1,643)	Schedule C-5
30	Total Depreciation Expense Adjustments	(22,866)	(6,775)	
	Adjustments to CIAC Amortization			
31	CIAC - Transfer from Advances	2,225	1,085	Staff Audit Exception 10
32	Contribution from City of Altamonte Amortization		3,567	Citizens' Witness Kim Dismukes
33	CIAC - Advances Transferred	2,225	4,652	
	Adjustments to Taxes Other Than Income			
34	Property Tax Corrections - Staff	2,946	127	Staff Audit Exception 24
35	Payroll Tax Expense	(255)	(138)	Schedule B-4
36	Total Taxes Other Than Income Adjustments	2,691	(11)	
	Adjustments to Income Tax Expense			
37	Interest Synchronization Adjustment	14,841	20,955	Schedule B-10
38	Impact of Adjustments to Operating Income	46,682	62,336	Schedule B-11
39	Total Income Tax Expense Adjustments	61,523	83,291	

(1) Staff Audit Exception 3 included amortization expense of $272. OPC recommends the amount be $0 as the item would have been fully amortized by the test year.
(2) The Company disagrees with this Staff Audit Adjustment.
(3) This net of tax adjustment does not flow to the income tax expense schedule.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-2

Salary & Wage Expense - Revision & Reallocation

Line No.	Description	Total	Seminole Water	Seminole W/Water
1	County Allocation % (1)	49.50%		
2	Allocation Between Water & W/W (1)		64.94%	35.06%
3	Operation Employees, Revised Seminole Total (2)	199,432	129,511	69,921
4	Correction to UI Allocation (25%) for Pinder (2)	(2,321)	(1,507)	(814)
5	Remove Amount Included for Open Position (2)	(9,120)	(5,923)	(3,197)
6	Office Salaries Allocated to UIF, Revised (2)	68,578	22,045	11,902
7	WSC Salaries Allocated to UIF, Original Filing		6,099	3,293
8	Subtotal Salaries to Seminole		150,225	81,105
9	Test Year Unadjusted Amount, per Company (3)		130,760	70,595
10	Change to recorded test year salary and wage cost		19,465	10,510
11	Reduction for Amount to be Capitalized (13.14%)		(2,558)	(1,381)
12	Adjustment to Test Year Salary Expense, per Citizens		16,907	9,129
13	Adjustment to Test Year Salary Expense, in MFRs (3), (4)		24,481	13,217
14	Payroll Expense Adjustment		(7,574)	(4,088)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-3

Employee Benefits Expense - Revision & Reallocation

Line No.	Description	Total	Seminole Water	Seminole W/Water
1	County Allocation % (1)	49.50%		
2	Allocation Between Water & W/W (1)		64.94%	35.06%
3	Operation Employees, Revised Seminole Total (2)	35,217	22,870	12,347
4	Remove Amount Included for Open Position (2)	(1,179)	(766)	(413)
5	Office Benefits Allocated to UIF, Revised (2)	12,843	4,128	2,229
6	WSC Benefits Allocated to UIF (unchanged) (3)		2,505	1,353
7	Subtotal Benefits to Seminole		28,737	15,516
8	Test Year Unadjusted Amount, per Company (2), (3)		32,514	17,554
9	Change to recorded test year benefit cost		(3,777)	(2,038)
10	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		(3,835)	(2,071)
11	Benefit Expense Adjustment		58	33

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-4

Payroll Tax Expense - Revision & Reallocation

Line No.	Description	Total	Seminole Water	Seminole W/Water
1	County Allocation % (1)	49.50%		
2	Allocation Between Water & W/W (1)		64.94%	35.06%
3	Operation Employees, Revised Seminole Total (2)	16,082	10,444	5,638
4	Remove Amount Included for Open Position (2)	(719)	(467)	(252)
5	Office Payroll Taxes Allocated to UIF, Revised (2)	5,558	1,787	965
6	WSC Payroll Taxes Allocated to UIF (Unchanged)		1,841	994
7	Subtotal Payroll Tax to Seminole		13,605	7,345
8	Test Year Unadjusted Amount, per Company (2), (3)		11,472	6,193
9	Reduction to recorded test year payroll tax cost		2,133	1,152
10	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		2,388	1,290
11	Payroll Tax Expense Adjustment		(255)	(138)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-15

Utilities, Inc. of Florida - Seminole County
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Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-5

Oakland Shores Purchase Water Expense

Line No.	Description	Amount
	Annual Purchase Water Expense - Acct. 090*0604*6101010 - Purchase Water - Water Systems	
1	1999	952
2	2000	117
3	2001	2,620
4	2002	263
5	Average purchase water expense - Oakland Shores	988
6	Test Year Expense	2,620
7	Reduction to normalize test year purchase water expense	(1,632)

Source:
Response to OPC Interrogatory No. 155

Utilities, Inc. of Florida - Seminole County
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Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-6

Excessive Lost & Unaccounted and Inflow & Infiltration

Line No.	Description	Weathers-field System	Little Wekiva System	Phillips System	Ravenna Park System
1	Purchased Power Expense	31	866	1,065	4,795
2	Chemical Expense	4,672	306	873	8,658
3	Subtotal	4,703	1,172	1,938	13,453
4	Excessive Lost & Unaccounted for Water (1)	0.20%	3.04%	6.80%	0.80%
5	Reduction to Expense	(9)	(36)	(132)	(108)
6	Total Reduction to Expense - Water				(285)

Source/Notes:
Lines 1 & 2 from 2001 general ledger detail for each respective system.
(1) Percentage Excessive Lost & Unaccounted for Water recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-7

Excessive Inflow & Infiltration Expense

Line No.	Description	Weathers-field System	Ravenna/ Lincoln System
1	Purchased Power Expense	2,772	742
2	Purchased Sewage Treatment Expense	83,136	134,635
3	Subtotal	85,908	135,377
4	Excessive Inflow & Infiltration (1)	1.23%	21.47%
5	Subtotal	(1,057)	(29,065)
6	Reduction to Expense for Excessive I/I		(30,122)

Source/Notes:

Amounts for Weathersfield from the 2001 general ledger. The Ravenna Park/Lincoln Heights amounts are based on the as adjusted amounts from Staff Audit Exception 23 (applied on Sch. B-1), along with the further adjustment to wastewater treatment expense on Schedule B-9.

(1) Percentage Excessive I/I recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Seminole County
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Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-8

Uncollectible Expense Adjustment - Weathersfield

Line No.	Description	Amount
	Account 090*0602*6708000 - Uncolletible Accounts	
1	- 2000 Expense	2,252
2	- 2001 Test Year Expense	2,923
3	- 2002 Expense	1,979
4	Average Expense Level	2,385
5	Test Year Expense	2,923
6	Reduction to Normalize Weathersfield Uncollectible Expense	(538)

Source:

Company's 2000, 2001 and 2002 General Ledgers
According to the response to Citizens' Interrogatory No. 154, the Company finalized several accounts with large amounts outstanding in June 2001.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-9

Purchase Wastewater Treatment - Lincoln Heights

Line No.	Description	Amount
1	Total Purchase W/Water Treatment Expense for July 2001 - August 2002	165,767
2	Less: July 2001 Purchase W/Water Treatment Expense	(19,906)
3	Less: August 2001 Purchase W/Water Treatment Expense	(11,226)
4	Purchase W/Water Treatment Expense - September 2001 - August 2002	134,635
5	Average Annual W/Water Treatment Expense, per Staff Exception 23	142,086
6	Further reduction to purchase wastewater expense	(7,451)

Source/Notes:

Lines 1 - 3: Amounts from Staff Audit Workpaper 43-15. 2001 amounts also traced to Company's 2001 General Ledger

Line 5: Staff Audit Exception 23.

Utilities, Inc. of Florida - Seminole County
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Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-10

Interest Synchronization

Line No.	Description	Water Amount	Sewer Amount	Reference:
1	Rate Base, per OPC	987,142	1,245,685	Sch. C-1 & C-2
2	Weighted Cost of Debt (debt plus customer deposits)	3.96%	3.96%	Schedule D-1
3	Interest Deduction	39,063	49,294	
4	Interest Deduction in Filing	78,502	104,981	MFR Sch. C-2 & C-3
5	Difference	(39,439)	(55,687)	
6	Composite Tax Rate	37.63%	37.63%	
7	Increase (Decrease) in Income Tax Expense	14,841	20,955	

Utilities, Inc. of Florida - Seminole County
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Exhibit__(DD-1)
Schedule B-11

Income Tax Expense

Line No.	Description	Water Amount	Sewer Amount	Reference:
1	Adjustments to Operating Income	124,056	165,656	Schedule B-1
2	Composite Tax Rate	37.63%	37.63%	
3	Adjustment to Income Tax Expense	46,682	62,336	

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-1
Page 1 of 2

Schedule of Water Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	2,462,506	(76,656)	2,385,850
2	Utility Land & Land Rights	16,778		16,778
3	Less: Non-Used & Useful Plant	-	(376,694)	(376,694)
4	Construction Work in Progress	375,277		375,277
5	Less: Accumulated Depreciation	(1,224,197)	75,016	(1,149,181)
6	Less: CIAC	(737,162)	(52,000)	(789,162)
7	Accumulated Amortization CIAC	475,217	1,113	476,330
8	Allocated Plant	21,037	(21,037)	-
9	Working Capital Allowance	397,399	(349,455)	47,944
10	Total Rate Base	1,786,855		987,142

Source/Notes:

Col. (A): Seminole County MFR Schedule A-1
Col. (B): See Page 2.
Col. (B): See Schedule C-5 for Non-Used & Useful Adjustment

Util Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-1
Page 2 of 2

Schedule of Adjustments to Water Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Replacement & Retirement of Plant	(69,891)	Staff Audit Exception 4
2	Organization Cost and Capitalized Labor (2)	(2,952)	Staff Audit Exception 6
3	Common Plant Allocation	(3,813)	Staff Audit Exception 7
4	Total Adjustments to Plant in Service	(76,656)	
	Adjustments to Accumulated Depreciation:		
5	Replacement & Retirement of Plant	(69,891)	Staff Audit Exception 4
6	Replacement & Retirement of Plant - TY Deprec. (1)	(927)	Staff Audit Exception 4
7	Organization Cost and Capitalized Labor (1), (2)	(37)	Staff Audit Exception 6
8	Common Plant Allocation	(4,161)	Staff Audit Exception 7
9	Total Adjustments to Accumulated Depreciation	(75,016)	
	Adjustments to CIAC:		
10	CIAC - Transfer from Advances	52,000	Staff Audit Exception 10
	Adjustments to Accumulated Amortization of CIAC:		
11	CIAC - Transfer from Advances (1)	1,113	Staff Audit Exception 10
	Allocated Plant		
12	Remove Rate Base Allocations from WSC	(21,037)	Citizens' Witness Kim Dismukes
13		(21,037)	
	Adjustments to Working Capital:		
14	Adjustments to Cash Working Capital	(349,455)	See Marion Sch. C-5
15	Total Adjustments to Working Capital	(349,455)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-2
Page 1 of 2

Schedule of Sewer Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	2,299,836	(658,800)	1,641,036
2	Utility Land & Land Rights	24,281		24,281
3	Less: Non-Used & Useful Plant	-	(49,087)	(49,087)
4	Construction Work in Progress	581,322		581,322
5	Less: Accumulated Depreciation	(774,978)	144,430	(630,548)
6	Less: CIAC	(610,051)	(153,217)	(763,268)
7	Accumulated Amortization CIAC	380,218	543	380,761
8	Allocated Plant	11,358	(11,358)	-
9	Working Capital Allowance	465,807	(404,619)	61,188
10	Total Rate Base	2,377,793		1,245,685

Source/Notes:

Col. (A): Seminole County MFR Schedule A-2
Col. (B): See Page 2.
Col. (B): See Schedule C-5 for Non-Used & Useful Adjustment

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-2
Page 2 of 2

Schedule of Adjustments to Sewer Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Non-Recurring Plant Amortization	(2,725)	Staff Audit Exception 3
2	Replacement & Retirement of Plant	(67,270)	Staff Audit Exception 4
3	Reclassified Plant - land (-101,519+43,859+28,185)	(29,474)	Staff Audit Exception 5
4	Organization Cost and Capitalized Labor (2)	(19,303)	Staff Audit Exception 6
5	Common Plant Allocation	(2,059)	Staff Audit Exception 7
6	Remove Weathersfield W/Water Treatment Plant	(151,733)	Schedule C-3
7	Removal of Lincoln Heights W/Water Treatment Plant	(386,236)	Schedule C-4
8	Total Adjustments to Plant in Service	(658,800)	
	Adjustments to Accumulated Depreciation:		
9	Non-Recurring Plant (1)	(31)	Staff Audit Exception 3
10	Replacement & Retirement of Plant	(67,270)	Staff Audit Exception 4
11	Replacement & Retirement of Plant - TY Deprec. (1)	(747)	Staff Audit Exception 4
12	Reclassified Plant (577 + 313)	890	Staff Audit Exception 5
13	Organization Cost and Capitalized Labor (1), (3)	(276)	Staff Audit Exception 6
14	Common Plant Allocation	(2,250)	Staff Audit Exception 7
15	Accumulated Depreciation - Depreciation Rates Correction	83,141	Staff Audit Exception 11
16	Remove Weathersfield W/Water Treatment Plant Items (2)	(88,054)	Schedule C-3
17	Removal of Lincoln Heights W/Water Treatment Plant (2)	(69,833)	Schedule C-4
18	Total Adjustments to Accumulated Depreciation	(144,430)	
	Adjustments to CIAC:		
19	CIAC - Transfer from Advances	48,000	Staff Audit Exception 10
20	Contribution from City of Altamonte Springs	105,217	Citizens' Witness Kim Dismukes
21	Total Adjustments to CIAC	153,217	
	Adjustments to Accumulated Amortization of CIAC:		
22	CIAC - Transfer from Advances (1)	543	Staff Audit Exception 10
	Allocated Plant		
23	Remove Rate Base Allocations from WSC	(11,358)	Citizens' Witness Kim Dismukes
24		(11,358)	
	Adjustments to Working Capital:		
25	Adjustments to Cash Working Capital	(404,619)	See Marion Sch. C-5
26	Total Adjustments to Working Capital	(404,619)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.
(2) Removal of Lincoln Heights & Weathersfield w/water plant further supported by Citizens' Witness Biddy.
(3) The Company disagreed with this Staff Audit Report recommendation.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-3

Removal of Weathersfield Plant not Used & Useful
Wastewater Treatment Plant

Line No.	Description	W/Water Amount
	Average TY Plant in Service	
1	Buildings & Structures (Acct. 354)	146,561
2	Sewage Treatment Plant (Acct. 380)	5,172
3	Reduction to Plant in Service	(151,733)
	Average TY Accumulated Depreciation	
4	Buildings & Structures	85,038
5	Sewage Treatment Plant	3,016
6	Reduction to Accumulated Depreciation	(88,054)
7	Net Impact on Rate Base	(63,679)
	Depreciation Expense (1)	
8	Buildings & Structures	4,587
9	Sewage Treatment Plant	136
10	Reduction to Depreciation Expense	(4,723)

Source/Notes:

The above schedule calculates the impact on the filing of Citizens' Witness Ted Biddy's recommended removal of Weathersfield wastewater treatment plant and associated costs as non-used and useful.
The PIS & A/Dep amounts are taken from the Company's response to Citizens' Interrog. No. 37 and were traced to both the 2001 general ledger and the MFR filing.
(1) Amount from the Company's 2001 general ledger.

Utilities, Inc. of Florida - Seminole County
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Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-4

Removal of Lincoln Heights Plant not Used & Useful
Wastewater Treatment Plant

Line No.	Description	W/Water Amount
	Average TY Plant in Service	
1	Buildings & Structures (Acct. 354)	57,100
2	Sewage Treatment Plant (Acct. 380)	328,546
3	Sewer Lagoons (Acct. 389)	590
4	Reduction to Plant in Service	(386,236)
	Average TY Accumulated Depreciation	
5	Buildings & Structures	24,793
6	Sewage Treatment Plant	45,032
7	Sewer Lagoons	8
8	Reduction to Accumulated Depreciation	(69,833)
9	Net Impact on Rate Base	(316,403)
	Depreciation Expense (1)	
10	Buildings & Structures	1,787
11	Sewage Treatment Plant	9,344
12	Sewer Lagoons	17
13	Reduction to Depreciation Expense	(11,148)

Source/Notes:

The above schedule calculates the impact on the filing of Citizens' Witness Ted Biddy's recommended removal of Ravenna Park/Lincoln Heights wastewater treatment plant as non-used and useful.

Staff's Audit Report, Exception 9 also recommended removal. The above amounts differ from Staff's recommendation as it uses the 13-month average amounts that tie into the MFR filing, MFR Schedule A-6 and A-10.

The PIS & A/Dep amounts are taken from the Company's response to Citizens' Interrog. No. 37 and were traced to both the 2001 general ledger and the MFR filing.
(1) Amounts from the Company's 2001 general ledger.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service

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Schedule C-5
Page 1 of 10

Line No.	Description	Net Plant in Service	Deprec. Expense
	NON-USED & USEFUL WATER ADJUSTMENTS		
1	Weathersfield Water System - Page 2	(69,896)	(4,307)
2	Oakland Shores Water System - Page 3	(103,867)	(4,275)
3	Little Wekiva Water System - Page 4	(2,078)	(106)
4	Park Ridge Water System - Page 5	(23,868)	(1,427)
5	Phillips Water System - Page 6	(6,504)	(234)
6	Crystal Lake Water System - Page 7	(8,879)	(294)
7	Ravenna Park / Lincoln Hts. Water - Page 8	(67,476)	(4,021)
8	Bear Lake Water System - Page 9	(23,885)	(1,929)
9	Jansen Water System - Page 10	(70,241)	(4,288)
10	Non-Used & Useful Water	(376,694)	(20,881)
	NON-USED & USEFUL WASTEWATER ADJUSTMENTS		
11	Weathersfield Wastewater System - Page 2	(19,746)	(914)
12	Ravenna Park / Lincoln Hts. Water - Page 8	(29,341)	(729)
13	Non-Used & Useful Wastewater	(49,087)	(1,643)

Utilities, Inc. of Florida - Seminole County
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Non-Used & Useful Net Plant in Service - Weathersfield

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Exhibit__(DD-1)
Schedule C-5
Page 2 of 10

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	WEATHERSFIELD WATER PLANT				
	SOURCE OF SUPPLY & PUMPING				
1	304.2 Structures & Improvements	30,509	(7,024)	3.03%	924
2	307.2 Wells & Springs	44,682	(21,787)	3.30%	1,475
3	311.2 Pumping Equipment	116,311	(44,721)	5.00%	5,816
4	Subtotal	191,502	(73,532)		8,215
5	Non-Used & Useful Percentage	38.10%	38.10%		38.10%
6	Non-Used & Useful Adjustment	(72,962)	28,016		(3,130)
	TRANSMISSION & DISTRIBUTION PLANT				
7	304.4 Structures & Improvements			3.03%	-
8	330.4 Distr. Reservoirs & Sandpipes	33,647	(13,556)	6.67%	2,244
9	331.4 Transmission & Distribution Mains	390,472	(170,199)	2.33%	9,098
10	Subtotal	424,119	(183,755)		11,342
11	Non-Used & Useful Percentage	10.38%	10.38%		10.38%
12	Non-Used & Useful Adjustment	(44,024)	19,074		(1,177)
13	Net Water Plant in Service Non-Used & Useful		(69,896)		
14	Water Depreciation Expense Non-Used & Useful				(4,307)
	WEATHERSFIELD WASTEWATER PLANT				
	COLLECTION PLANT				
15	360.2 Collection Sewers - Force	9,563	(5,677)	3.33%	318
16	361.2 Collection Sewers - Gravity	513,350	(264,085)	2.22%	11,396
17	Subtotal	522,913	(269,762)		11,714
18	Non-Used & Useful Percentage	7.80%	7.80%		7.80%
19	Non-Used & Useful Adjustment	(40,787)	21,041		(914)
20	Net Sewer Plant in Service Non-Used & Useful		(19,746)		
21	Sewer Depreciation Expense Non-Used & Useful				(914)

PIS & A/Deprec. amounts calculated from Weathersfield system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 5, 11 & 18: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
Also, See Schedule C-3 for the removal of 100% of Weathersfield Wastewater Treatment Plant, sponsored by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Non-Used & Useful Net Plant in Service - Oakland Shores

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Exhibit__(DD-1)
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Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	OAKLAND SHORES WATER PLANT				
	SOURCE OF SUPPLY & PUMPING				
1	304.2 Structures & Improvements	17,835	(2,948)	3.03%	540
2	307.2 Wells & Springs	9,598	(2,787)	3.30%	317
3	311.2 Pumping Equipment	38,602	8,332	5.00%	1,930
	WATER TREATMENT PLANT				
4	304.3 Structures & Improvements	676	(183)	3.03%	20
5	320.3 Water Treatment Equipment	22,280	(5,006)	4.55%	1,014
6	Subtotal	88,991	(2,592)		3,821
7	Non-Used & Useful Percentage	80.30%	80.30%		80.30%
8	Non-Used & Useful Adjustment	(71,460)	2,081		(3,068)
	HIGH SERVICE PUMPS				
9	(Unable to Determine $ Amount)				
10	Non-Used & Useful Percentage	82.20%	82.20%		82.20%
11	Non-Used & Useful Adjustment	-	-		-
	TRANSMISSION & DISTRIBUTION PLANT				
12	330.4 Distr. Reservoirs & Sandpipes	25,089	(976)	6.67%	1,673
13	331.4 Transmission & Distribution Mains	126,659	(18,634)	2.33%	2,951
14	Subtotal	151,748	(19,610)		4,624
15	Non-Used & Useful Percentage	26.10%	26.10%		26.10%
16	Non-Used & Useful Adjustment	(39,606)	5,118		(1,207)
17	Net Water Plant in Service Non-Used & Useful		(103,867)		
18	Water Depreciation Expense Non-Used & Useful				(4,275)

PIS & A/Deprec. amounts calculated from Oakland Shores system amounts provided in response to Citizens' Interrogatory No. 37.
Lines 7, 10 & 15: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.

Utilities, Inc. of Florida - Seminole County
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Non-Used & Useful Net Plant in Service - Little Wekiva

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Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	LITTLE WEKIVA WATER PLANT				
	TRANSMISSION & DISTRIBUTION PLANT				
1	330.4 Distr. Reservoirs & Sandpipes	4,852	(915)	6.67%	324
2	331.4 Transmission & Distribution Mains	13,731	(5,000)	2.33%	320
3	Subtotal	18,583	(5,915)		644
4	Non-Used & Useful Percentage	16.40%	16.40%		16.40%
5	Non-Used & Useful Adjustment	(3,048)	970		(106)
6	Net Plant in Service Non-Used & Useful		(2,078)		

PIS & A/Dep amounts from Little Wekiva system amounts provided in response to Citizens' Interrog. No. 37.
Line 5: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.

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Non-Used & Useful Net Plant in Service - Park Ridge

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Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	PARK RIDGE WATER PLANT				
	HIGH SERVICE PUMPS				
1	311.2 Pumping Equipment (Electric) (1)	25,223	(6,154)	5.00%	1,261
2	Non-Used & Useful Percentage	94.10%	94.10%		94.10%
3	Non-Used & Useful Adjustment	(23,735)	5,791		(1,187)
	TRANSMISSION & DISTRIBUTION PLANT				
4	304.4 Structures & Improvements				-
5	330.4 Distr. Reservoirs & Sandpipes	7,993	(3,665)	6.67%	533
6	331.4 Transmission & Distribution Mains	36,958	(6,848)	2.33%	861
7	Subtotal	44,951	(10,513)		1,394
8	Non-Used & Useful Percentage	17.20%	17.20%		17.20%
9	Non-Used & Useful Adjustment	(7,732)	1,808		(240)
10	Net Water Plant in Service Non-Used & Useful		(23,868)		
11	Water Depreciation Expense Non-Used & Useful				(1,427)

PIS & A/Deprec. amounts calculated from Park Ridge system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 2 & 8: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
(1) This includes the total average balances in account 311.2. Breakdown between high service pumps and other pumping equipment was not available.

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Non-Used & Useful Net Plant in Service - Phillips

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Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	PHILLIPS WATER PLANT				
	TRANSMISSION & DISTRIBUTION PLANT				
1	330.4 Distr. Reservoirs & Sandpipes	5,398	(1,857)	6.67%	360
2	331.4 Transmission & Distribution Mains	41,831	(8,208)	2.33%	975
3	Subtotal	47,229	(10,065)		1,335
4	Non-Used & Useful Percentage	17.50%	17.50%		17.50%
5	Non-Used & Useful Adjustment	(8,265)	1,761		(234)
6	Net Plant in Service Non-Used & Useful		(6,504)		

PIS & A/Dep amounts from Phillips system amounts provided in response to Citizens' Interrog. No. 37. Also traced to MFR filing.
Line 5: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.

Utilities, Inc. of Florida - Seminole County
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Non-Used & Useful Net Plant in Service - Crystal Lake

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Schedule C-5
Page 7 of 10

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	CRYSTAL LAKE WATER PLANT				
	TRANSMISSION & DISTRIBUTION PLANT				
1	330.4 Distr. Reservoirs & Sandpipes	5,957	8,519	6.67%	397
2	331.4 Transmission & Distribution Mains	61,883	(20,864)	2.33%	1,442
3					
4	Subtotal	67,840	(12,345)		1,839
5	Non-Used & Useful Percentage	16.00%	16.00%		16.00%
6	Non-Used & Useful Adjustment	(10,854)	1,975		(294)
7	Net Plant in Service Non-Used & Useful		(8,879)		

PIS & A/Dep amounts from Crystal Lake system amounts provided in response to Citizens' Interrog. No. 37. Also traced to MFR filing.
Line 5: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.

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Schedule C-5

Non-Used & Useful Net Plant in Service - Ravenna Park / Lincoln Heigl Page 8 of 10

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	RAVENNA PARK/LINCOLN HEIGHTS WATER PLANT				
	SOURCE OF SUPPLY & PUMPING				
1	304.2 Structures & Improvements	22,526	(6,518)	3.03%	683
2	307.2 Wells & Springs	8,151	(3,845)	3.30%	269
3	311.2 Pumping Equipment	51,648	(14,933)	5.00%	2,582
4	Subtotal	82,325	(25,296)		3,534
5	Non-Used & Useful Percentage	66.10%	66.10%		66.10%
6	Non-Used & Useful Adjustment	(54,417)	16,721		(2,336)
	WATER TREATMENT PLANT				
7	304.3 Structures & Improvements	30,299	(13,700)	3.03%	918
8	320.3 Water Treatment Equipment	16,619	(4,629)	4.55%	756
9	Subtotal	46,918	(18,329)		1,674
10	Non-Used & Useful Percentage	75.80%	75.80%		75.80%
11	Non-Used & Useful Adjustment	(35,564)	13,893		(1,269)
	HIGH SERVICE PUMPS				
12	(Unable to Determine $ Amount)				
13	Non-Used & Useful Percentage	72.80%	72.80%		72.80%
14	Non-Used & Useful Adjustment	-	-		-
	TRANSMISSION & DISTRIBUTION PLANT				
15	304.4 Structures & Improvements				
16	330.4 Distr. Reservoirs & Sandpipes	44,475	(6,772)	6.67%	2,966
17	331.4 Transmission & Distribution Mains	75,642	(21,198)	2.33%	1,762
18	Subtotal	120,117	(27,970)		4,728
19	Non-Used & Useful Percentage	8.80%	8.80%		8.80%
20	Non-Used & Useful Adjustment	(10,570)	2,461		(416)
21	Net Water Plant in Service Non-Used & Useful		(67,476)		
22	Water Depreciation Expense Non-Used & Useful				(4,021)
	RAVENNA PARK / LINCOLN HEIGHTS WASTEWATER PLANT				
	COLLECTION PLANT				
23	360.2 Collection Sewers - Force	308	(36)	3.33%	10
24	361.2 Collection Sewers - Gravity	286,523	(45,489)	2.22%	6,361
25	Addition to Acct. 361 for Staff Except. 5	28,185	(313)		313
26	Subtotal	315,016	(45,838)		6,684
27	Non-Used & Useful Percentage	10.90%	10.90%		10.90%
28	Non-Used & Useful Adjustment	(34,337)	4,996		(729)
29	Net Sewer Plant in Service Non-Used & Useful		(29,341)		
30	Sewer Depreciation Expense Non-Used & Useful				(729)

PIS & A/Deprec. amounts calculated from Ravenna Park / Lincoln Heights system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 5, 10, 13, 18 and 27: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
See Schedule C-2 for the removal of 100% of Ravenna Park/Lincoln Heights Wastewater Treatment Plant, sponsored by Citizens' Witness Ted Biddy & also recommended in Staff Audit Exception 9.

Utilities, Inc. of Florida - Seminole County
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Non-Used & Useful Net Plant in Service - Bear Lake

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Schedule C-5
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Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	BEAR LAKE WATER PLANT				
	WATER TREATMENT PLANT				
1	304.3 Structures & Improvements	294	(123)	3.03%	9
2	320.3 Water Treatment Equipment	2,165	2,569	4.55%	99
3	Subtotal	2,459	2,446		108
4	Non-Used & Useful Percentage	67.20%	67.20%		67.20%
5	Non-Used & Useful Adjustment	(1,652)	(1,644)		(73)
	HIGH SERVICE PUMPS				
6	311.2 Pumping Equipment (1)	41,610	(20,358)	5.00%	2,081
7	Non-Used & Useful Percentage	78.80%	78.80%		78.80%
8	Non-Used & Useful Adjustment	(32,789)	16,042		(1,640)
	TRANSMISSION & DISTRIBUTION PLANT				
9	304.4 Structures & Improvements				
10	330.4 Distr. Reservoirs & Sandpipes	30,473	(3,471)	6.67%	2,033
11	331.4 Transmission & Distribution Mains	43,118	(16,004)	2.33%	1,005
12	Subtotal	73,591	(19,475)		3,038
13	Non-Used & Useful Percentage	7.10%	7.10%		7.10%
14	Non-Used & Useful Adjustment	(5,225)	1,383		(216)
15	Net Water Plant in Service Non-Used & Useful		(23,885)		
16	Water Depreciation Expense Non-Used & Useful				(1,929)

PIS & A/Deprec. amounts calculated from Bear Lake system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 4, 7 & 13: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.
(1) This includes the total average balances in account 311.2. Breakdown between high service pumps and other pumping equipment was not available.

Utilities, Inc. of Florida - Seminole County
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Non-Used & Useful Net Plant in Service - Jansen

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Exhibit__(DD-1)
Schedule C-5
Page 10 of 10

Line No.	Description	Plant in Service (A)	Accum. Deprec. (B)	Deprec. Rate (C)	Deprec. Expense (D)
	JANSEN WATER PLANT				
	SOURCE OF SUPPLY & PUMPING				
1	304.2 Structures & Improvements	3,741	(81)	3.03%	113
2	307.2 Wells & Springs	74,231	(32,991)	3.30%	2,450
3	311.2 Pumping Equipment	59,373	(17,972)	5.00%	2,969
4	Subtotal	137,345	(51,044)		5,532
5	Non-Used & Useful Percentage	70.10%	70.10%		70.10%
6	Non-Used & Useful Adjustment	(96,279)	35,782		(3,878)
	WATER TREATMENT PLANT				
7	304.3 Structures & Improvements	2,186	(848)	3.03%	66
8	320.3 Water Treatment Equipment	7,400	250	4.55%	337
9	Subtotal	9,586	(598)		403
10	Non-Used & Useful Percentage	70.10%	70.10%		70.10%
11	Non-Used & Useful Adjustment	(6,720)	419		(283)
	TRANSMISSION & DISTRIBUTION PLANT				
12	304.4 Structures & Improvements				
13	330.4 Distr. Reservoirs & Sandpipes	18,250	5,159	6.67%	1,217
14	331.4 Transmission & Distribution Mains	94,940	(25,303)	2.33%	2,212
15	Subtotal	113,190	(20,144)		3,429
16	Non-Used & Useful Percentage	3.70%	3.70%		3.70%
17	Non-Used & Useful Adjustment	(4,188)	745		(127)
18	Net Water Plant in Service Non-Used & Useful		(70,241)		
19	Water Depreciation Expense Non-Used & Useful				(4,288)

PIS & A/Deprec. amounts calculated from Jansen system amounts provided in response to Citizens' Interrogatory No. 37. Also traced to MFR filing.
Lines 5, 10 & 16: Non-Used & Useful percentage recommended by Citizens' Witness Ted Biddy.
Col. (C): Depreciation rates from Staff Audit Workpaper 16-7 / 1.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Rate of Return

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Exhibit__(DD-1)
Schedule D-1
Page 1 of 2

Line No.	Description	Per OPC Capital Ratio	Cost Rate per OPC	Weighted Cost
		(A)	(B)	(C)
1	Long-Term Debt	40.10%	8.63%	3.46%
2	Short-Term Debt	7.31%	5.18%	0.38%
3	Common Equity (1)	40.49%	10.41%	4.21%
4	Accum. Deferred Income Taxes	9.41%	0.00%	0.00%
5	Unamortized ITC	0.73%	0.00%	0.00%
6	Customer Deposits	1.96%	6.00%	0.12%
7	Total	100.00%		8.17%
8	Common Equity at Bottom Point of Range (2)	40.49%	9.41%	3.81%
9	Rate of Return with ROE at Lower Point of Range			7.77%

Source/Notes:

Col. (A): See Page 2.

Col. (B): FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VII, except ROE.

(1) Common equity rate of 10.41% recommended by Citizens' Witness Mark Cicchetti, at mid-point of range.

(2) Common Equity rate of 9.41% based on the lower point of Mr. Cicchetti's recommended return on equity range.

Utilities, Inc. of Florida - Seminole County
Test Year Ended December 31, 2001

Rate of Return
Revised Capital Ratio

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Exhibit__(DD-1)
Schedule D-1
Page 2 of 2

Line No.	Description	Parent 13-Month Average	% of Total w/out Deposits	Reconciled To Rate Base	Adjusted Ratio
		(A)	(B)	(C)	(D)
1	Long-Term Debt	72,690,352	40.91%	895,459	40.10%
2	Short-Term Debt	13,245,115	7.45%	163,164	7.31%
3	Common Equity	73,384,644	41.30%	904,012	40.49%
4	Accum. Deferred Income Taxes	17,060,397	9.60%	210,164	9.41%
5	Unamortized ITC	1,318,251	0.74%	16,239	0.73%
6	Customer Deposits			43,789	1.96%
7	Total	177,698,759			
8	Total (Reconciled to Rate Base)			2,232,827	100.00%

Source/Notes:

Col. (A) FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit X.
Line 6: Per General Ledger

Utilities, Inc. of Florida - Marion County
Docket No. 020071-WS
Table of Contents to Exhibit__(DD-1)
Marion County

Sch. No.	Schedule Title
A-1	Calculation of Water Revenue Requirement
A-2	Calculation of Sewer Revenue Requirement
B-1	Schedule of Adjustments to Operating Income
B-2	Salary & Wage Expense - Revision & Reallocation
B-3	Employee Benefits Expense - Revision & Reallocation
B-4	Payroll Tax Expense - Revision & Reallocation
B-5	Non-Used & Useful Water Plant - Depreciation Expense
B-6	Non-Used & Useful Sewer Plant - Depreciation Expense
B-7	Excessive Lost & Unaccounted for Water
B-8	Interest Synchronization
B-9	Income Tax Expense
C-1	Schedule of Water Rate Base
C-2	Schedule of Sewer Rate Base
C-3	Non-Used & Useful Water Plant
C-4	Non-Used & Useful Sewer Plant
C-5	Adjustment to Cash Working Capital - All Systems
D-1	Rate of Return

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-1

Calculation of Water Revenue Requirement

Line No.	Description	(A) Utility Adjusted Amount	(B) OPC Adjustments	(C) Per OPC Adjusted Balance	(D) Revenue Increase (Decrease)	(E) Annual Revenue Requirement
1	OPERATING REVENUES	151,712	4,737	156,449	(27,584)	128,865
2	Operation & Maintenance	117,173	(34,362)	82,811		82,811
3	Depreciation	21,133	(4,418)	16,715		16,715
4	CIAC Amortization	(3,999)		(3,999)		(3,999)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	17,769	(4,438)	13,331	(1,241)	12,090
7	Provision for Income Taxes	(6,333)	19,399	13,066	(9,913)	3,153
8	OPERATING EXPENSES	145,743		121,924		110,770
9	NET OPERATING INCOME	5,969		34,525		18,095
10	RATE BASE	379,822	(158,341)	221,481		221,481
11	RATE OF RETURN					8.17%
12	RATE OF RETURN, at Low End of ROE Range					7.76%
13	Revenue Increase (Decrease) at Low End of ROE Range					(29,092)

Source:
Col. (A): Marion County MFR Schedule B-1.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Col. (D): Calculated using rate of return on line 11, prior to recommended penalty.
Line 10: Schedule C-1
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule A-2

Calculation of Sewer Revenue Requirement

Line No.	Description	Utility Adjusted Amount	OPC Adjustments	Per OPC Adjusted Balance	Revenue Increase (Decrease)	Annual Revenue Requirement
		(A)	(B)	(C)	(D)	(E)
1	OPERATING REVENUES	58,529	12,079	70,608	(21,696)	48,912
2	Operation & Maintenance	41,166	(4,596)	36,570		36,570
3	Depreciation	2,999	1,257	4,256		4,256
4	CIAC Amortization	(12)		(12)		(12)
5	PAA Amortization	-		-		-
6	Taxes Other Than Income	4,304	(641)	3,663	(976)	2,687
7	Provision for Income Taxes	1,717	7,064	8,781	(7,797)	984
8	OPERATING EXPENSES	50,174		53,257		44,484
9	NET OPERATING INCOME	8,355		17,351		4,428
10	RATE BASE	123,352	(69,150)	54,202		54,202
11	RATE OF RETURN					8.17%
12	RATE OF RETURN, at Low End of ROE Range					7.76%
13	Revenue Increase (Decrease) at Low End of ROE Range					(22,065)

Source:
Col. (A): Marion County MFR Schedule B-2.
Col. (B): Schedule B-1. This column also includes adjustments recommended by Staff in its Audit Report, as indicated on Schedule B-1.
Line 10: Schedule C-2
Lines 11 & 12: Schedule D-1
Line 13: Recommended revenue increase (decrease) calculated based on rate of return on line 12.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-1

Schedule of Adjustments to Operating Income

Line No.	Description	Water	Sewer	Reference:
	Adjustments to Revenue:			
1	Annualize/Correct Revenues from BFF Corporation		11,374	Staff Audit Exception 17
2	Amortization of Gain on Sales, net of tax (1)	4,737	705	Citizens' Witness Kim Dismukes
3	Total Revenue Adjustments	4,737	12,079	
	Adjustments to O&M Expense:			
4	Remove accrual	(818)		Staff Audit Exception 18
5	Non-Recurring Plant - Amortization Expense		180	Staff Audit Exception 3
6	Payroll Expense Adjustment	(587)	(86)	Schedule B-2
7	Employee Benefits Expense	(335)	(50)	Schedule B-3
8	Excessive Lost & Unaccounted for water	(1,465)		Schedule B-7
9	Remove Expense Allocations from WSC	(9,018)	(1,343)	Citizens' Witness Kim Dismukes
10	Revise Expense Allocations from UIF	(5,652)	(841)	Citizens' Witness Kim Dismukes
11	Rate Case Expense Adjustment	(16,487)	(2,456)	Citizens' Witness Kim Dismukes
12	Total O&M Expense Adjustments	(34,362)	(4,596)	
	Adjustments to Depreciation:			
13	Adjustment to Prior Orders	(603)		Staff Audit Exceptions 1 (Sch. H) & 2 (Sch. M)
14	Non-Recurring Plant	(34)	(26)	Staff Audit Exception 3
15	Replacement & Retirement of Plant	(721)		Staff Audit Exception 4
16	Organization Cost & Capitalized Labor	(7)		Staff Audit Exception 6
17	Common Plant Allocation	(10)	(2)	Staff Audit Exception 7
18	Accumulated Depreciation - Depreciation Rates Correction		2,632	Staff Audit Exception 11
19	Non-Used & Useful PIS	(3,043)	(1,347)	Schedules B-5 & B-6
20	Total Depreciation Expense Adjustments	(4,418)	1,257	
	Adjustments to Taxes Other Than Income			
21	Property Tax Corrections - Staff	(4,225)	(609)	Staff Audit Exception 24
22	Payroll Tax Expense	(213)	(32)	Schedule B-4
23	Total Taxes Other Than Income Adjustments	(4,438)	(641)	
	Adjustments to Income Tax Expense			
24	Interest Synchronization Adjustment	3,136	1,286	Schedule B-8
25	Impact of Adjustments to Operating Income	16,263	5,778	Schedule B-9
26	Total Income Tax Expense Adjustments	19,399	7,064	

(1) This net of tax adjustment does not flow to the income tax expense schedule.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-2

Salary & Wage Expense - Revision & Reallocation

Line No.	Description	Total	Marion Water	Marion W/Water
1	County Allocation % (1)	7.94%		
2	Allocation Between Water & W/W (1)		87.04%	12.96%
3	Operation Employees, Revised Marion Total (2)	41,976	36,536	5,440
4	Office Salaries Allocated to UIF, Revised (2)	68,578	4,739	706
5	WSC Salaries Allocated to UIF, Original Filing		2,725	406
6	Subtotal Salaries to Marion		44,000	6,552
7	Test Year Unadjusted Amount, per Company (3)		60,340	8,984
8	Change to recorded test year salary and wage cost		(16,340)	(2,432)
9	Reduction for Amount to be Capitalized (13.14%)		2,147	320
10	Adjustment to Test Year Salary Expense, per Citizens		(14,193)	(2,112)
11	Adjustment to Test Year Salary Expense, in MFRs (3), (4)		(13,606)	(2,026)
12	Payroll Expense Adjustment		(587)	(86)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-3

Employee Benefits Expense - Revision & Reallocation

Line No.	Description	Total	Marion Water	Marion W/Water
1	County Allocation % (1)	7.94%		
2	Allocation Between Water & W/W (1)		87.04%	12.96%
3	Operation Employees, Revised Marion Total (2)	7,213	6,278	935
4	Office Benefits Allocated to UIF, Revised (2)	12,843	888	132
5	WSC Benefits Allocated to UIF (unchanged) (3)		1,119	167
6	Subtotal Benefits to Marion		8,285	1,234
7	Test Year Unadjusted Amount, per Company (2), (3)		7,812	3,038
8	Change to recorded test year benefit cost		473	(1,804)
9	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		808	(1,754)
10	Benefit Expense Adjustment		(335)	(50)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-5 and B-6

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-4

Payroll Tax Expense - Revision & Reallocation

Line No.	Description	Total	Marion Water	Marion W/Water
1	County Allocation % (1)	7.94%		
2	Allocation Between Water & W/W (1)		87.04%	12.96%
3	Operation Employees, Revised Marion Total (2)	3,378	2,940	438
4	Office Payroll Taxes Allocated to UIF, Revised (2)	5,558	384	57
5	WSC Payroll Taxes Allocated to UIF (unchanged)		822	122
6	Subtotal Payroll Tax to Marion		4,146	617
7	Test Year Unadjusted Amount, per Company (2), (3)		3,332	496
8	Reduction to recorded test year payroll tax cost		814	121
9	Adjustment to Test Year Benefit Expense in MFRs (3), (4)		1,027	153
10	Payroll Tax Expense Adjustment		(213)	(32)

(1) Allocation percentages based on recommendation of Citizens' Witness Kim Dismukes.
(2) Response to Citizens' Interrogatory No. 144.
(3) Response to Citizens' Interrogatory No. 6.
(4) MFR Schedule B-15

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-5

Non-Used & Useful Water Plant - Depreciation Expense

Line No.	Description	Per Co. Deprec. Expense	Adjs.	Adj. Amt.	Non-Used & Useful Percent	Reduction to Deprec.
		(A)	(B)	(C)	(D)	(E)
1	INTANGIBLE PLANT					
2	301.1 Organization	72	(7)	65		
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equip					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements				52.20%	
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	788		788	52.20%	(411)
11	308.2 Infiltration, Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equip	3,129		3,129	52.20%	(1,633)
15	339.2 Other Plant & Misc. Equip					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	29		29	52.20%	(15)
19	320.3 Water Treatment Equipment					
20	339.3 Other Plant & Misc. Equip	596		596		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	2,052	(34)	2,018	11.36%	(229)
24	330.4 Distr. Reservoirs & Standpipes	2,464	(721)	1,743	11.36%	(198)
25	331.4 Transm. & Distrib. Mains	4,904		4,904	11.36%	(557)
26	333.4 Services	1,964		1,964		
27	334.4 Meters & Meter Installations	1,305		1,305		
28	335.4 Hydrants	422		422		
29	339.4 Other Plant & Misc. Equip					
30	Reduction to Depreciation Expense for Non-Used & Useful PIS					(3,043)

Col. (A): MFR Schedule B-13
Col. (B): Impact of flowing through Staff Audit Exceptions 3, 4 and 6.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-6

Non-Used & Useful Sewer Plant - Depreciation Expense

Line No.	Description	Per Co. Deprec. Expense	Adjs.	Adj. Amt.	Non-Used & Useful Percent	Reduction to Deprec.
		(A)	(B)	(C)	(D)	(E)
1	COLLECTION PLANT					
2	353.2 Land & Land Rights					
3	354.2 Structures & Improvements					
4	360.2 Collections Sewers - Force					
5	361.2 Collection Sewers - Gravity	992		992	48.53%	(481)
6	362.2 Special Collecting Structures					
7	363.2 Services to Customers	5		5		
8	364.2 Flow Measuring Devices					
9	365.2 Flow Measuring Installations					
10	389.2 Other Plant & Misc. Equip					
11	SYSTEM PUMPING PLANT					
12	353.3 Land & Land Rights					
13	354.3 Structures & Improvements					
14	370.3 Receiving Wells					
15	371.3 Pumping Equipment					
16	389.3 Other Plant & Misc. Equip	2		2		
17	TREATMENT & DISPOSAL PLANT					
18	353.4 Land & Land Rights					
19	354.4 Structures & Improvements	204		204	32.25%	(66)
20	380.4 Treatment & Disposal Equip	2,587	2,601	5,188	32.25%	(1,673)
21	381.4 Plant Sewers					
22	382.4 Outfall Sewer Lines					
23	389.4 Other Plant & Misc. Equip					
24	Reduction to Depreciation Expense for Non-Used & Useful PIS					(2,220)
25	Reduction to Depreciation Expense for Non-Used & Useful PIS, per Company (MFR Sch. B-14)					(873)
26	Add'l Reduction to Depreciation Expense					(1,347)

Col. (A): MFR Schedule B-14
Col. (B): Impact of flowing through Staff Audit Exception 3.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-7

Excessive Lost & Unaccounted for Water

Line No.	Description	Water Amount
1	Purchased Power Expense	10,852
2	Chemical Expense	1,150
3	Subtotal	12,002
4	Excessive Lost & Unaccounted for Water (1)	12.21%
5	Reduction to Expense	(1,465)

Source/Notes:
Lines 1 & 2 from MFR Schedules B-5
Percentage Excessive Lost & Unaccounted for Water recommended by Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-8

Interest Synchronization

Line No.	Description	Water Amount	Sewer Amount	Reference:
1	Rate Base, per OPC	221,481	54,202	Sch. C-1 & C-2
2	Weighted Cost of Debt (debt plus customer deposits)	3.95%	3.95%	Schedule D-1
3	Interest Deduction	8,758	2,143	
4	Interest Deduction in Filing	17,093	5,560	MFR Sch. C-2 & C-3
5	Difference	(8,335)	(3,417)	
6	Composite Tax Rate	37.63%	37.63%	
7	Increase (Decrease) in Income Tax Expense	3,136	1,286	

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule B-9

Income Tax Expense

Line No.	Description	Water Amount	Sewer Amount	Reference:
1	Adjustments to Operating Income	43,218	15,355	Schedule B-1
2	Composite Tax Rate	37.63%	37.63%	
3	Adjustment to Income Tax Expense	16,263	5,778	

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-1
Page 1 of 2

Schedule of Water Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	639,911	(38,062)	601,849
2	Utility Land & Land Rights	12,615		12,615
3	Less: Non-Used & Useful Plant	-	(41,686)	(41,686)
4	Construction Work in Progress	-		-
5	Less: Accumulated Depreciation	(302,255)	28,524	(273,731)
6	Less: CIAC	(134,337)		(134,337)
7	Accumulated Amortization CIAC	44,137		44,137
8	Allocated Plant	4,925	(4,925)	-
9	Working Capital Allowance	114,826	(102,192)	12,634
10	Total Rate Base	379,822		221,481

Source/Notes:

Col. (A): Marion County MFR Schedule A-1
Col. (B): See Page 2.
Col. (B): See Schedule C-3 for adjustment for non-used & useful plant

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-1
Page 2 of 2

Schedule of Adjustments to Water Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Adjustment to Prior Orders	(9,847)	Staff Audit Exception 1, Sch. A
2	Non-Recurring Plant Amortization	(1,122)	Staff Audit Exception 3
3	Replacement & Retirement of Plant	(26,688)	Staff Audit Exception 4
4	Organization Cost & Capitalized Labor (2)	(263)	Staff Audit Exception 6
5	Common Plant Allocation	(142)	Staff Audit Exception 7
6	Total Adjustments to Plant in Service	(38,062)	
	Adjustments to Accumulated Depreciation:		
7	Adjustment to Prior Orders	(1,005)	Staff Audit Exception 1, Sch. A
8	Adjustment to Prior Orders (1)	(302)	Staff Audit Exception 1, Sch. H
9	Non-Recurring Plant (1)	(17)	Staff Audit Exception 3
10	Replacement & Retirement of Plant	(26,688)	Staff Audit Exception 4
11	Replacement & Retirement of Plant - TY Deprec. (1)	(361)	Staff Audit Exception 4
12	Organization Cost & Capitalized Labor (1), (2)	(4)	Staff Audit Exception 6
13	Common Plant Allocation	(147)	Staff Audit Exception 7
14	Total Adjustments to Accumulated Depreciation	(28,524)	
	Allocated Plant		
15	Remove Rate Base Allocations from WSC	(4,925)	Citizens' Witness Kim Dismukes
16		(4,925)	
	Adjustments to Working Capital:		
17	Adjustment to Cash Working Capital	(102,192)	Schedule C-5
18	Total Adjustments to Working Capital	(102,192)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.
(2) The Company disagrees with this Staff adjustment.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2
Page 1 of 2

Schedule of Sewer Rate Base

Line No.	Description	Utility Adjusted Balance	OPC Adjustments	Adjusted Rate Base
		(A)	(B)	(C)
1	Utility Plant in Service	149,912	(914)	148,998
2	Utility Land & Land Rights	10,080		10,080
3	Less: Non-Used & Useful Plant	(17,812)	(6,458)	(24,270)
4	Construction Work in Progress	-		-
5	Less: Accumulated Depreciation	(64,041)	(21,712)	(85,753)
6	Less: CIAC	(450)		(450)
7	Accumulated Amortization CIAC	18		18
8	Allocated Plant	733	(733)	-
9	Working Capital Allowance	44,912	(39,333)	5,579
10	Total Rate Base	123,352		54,202

Source/Notes:

Col. (A): Marion County MFR Schedule A-2
Col. (B): See Page 2.
Col. (B): See Schedule C-4 for adjustment for non-used & useful plant

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-2
Page 2 of 2

Schedule of Adjustments to Sewer Rate Base

Line No.	Description	Amount	Reference:
	Adjustments to Plant in Service		
1	Non-Recurring Plant Amortization	(901)	Staff Audit Exception 3
2	Common Plant Allocation	(13)	Staff Audit Exception 7
3	Total Adjustments to Plant in Service	(914)	
	Adjustments to Accumulated Depreciation:		
4	Non-Recurring Plant (1)	(13)	Staff Audit Exception 3
5	Common Plant Allocation	(19)	Staff Audit Exception 7
6	Accumulated Depreciation - Depreciation Rates Correction	21,744	Staff Audit Exception 11
7	Total Adjustments to Accumulated Depreciation	21,712	
	Allocated Plant		
8	Remove Rate Base Allocations from WSC	(733)	Citizens' Witness Kim Dismukes
9		(733)	
	Adjustments to Working Capital:		
10	Adjustment to Cash Working Capital	(39,333)	Schedule C-5
11	Total Adjustments to Working Capital	(39,333)	

(1) Staff adjustment to accumulated depreciation reduced by 50% to reflect average test year rate base.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-3
Page 1 of 2

Non-Used & Useful Water Plant
- Plant in Service

Line No.	Description	Per Co. Avg. TY PIS	Adjustments	Adj. PIS	Non-Used & Useful Percent	Reduction to PIS
		(A)	(B)	(C)	(D)	(E)
1	INTANGIBLE PLANT					
2	301.1 Organization	2,895	(2,455)	440		
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equip					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	12,615	4,467	17,082		
7	304.2 Structures & Improvements	67,720	(13,247)	54,473	52.20%	(28,435)
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	23,669		23,669	52.20%	(12,355)
11	308.2 Infiltration, Galleries & Tunnels					
12	309.2 Supply Mains		1,371	1,371	52.20%	(716)
13	310.2 Power Generation Equipment		19,696	19,696		
14	311.2 Pumping Equip	62,653	(22,039)	40,614	52.20%	(21,201)
15	339.2 Other Plant & Misc. Equip					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	948		948	52.20%	(495)
19	320.3 Water Treatment Equipment	13,255	(332)	12,923	52.20%	(6,746)
20	339.3 Other Plant & Misc. Equip					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	91,460	(30,287)	61,173	11.36%	(6,949)
25	331.4 Transm. & Distrib. Mains	210,608	19,052	229,660	11.36%	(26,089)
26	333.4 Services	80,859	(3,529)	77,330		
27	334.4 Meters & Meter Installations	23,947	(3,051)	20,896		
28	335.4 Hydrants	18,995		18,995		
29	339.4 Other Plant & Misc. Equip	2,156		2,156		
30	Reduction to Plant in Service					(102,986)
31	Reduction to Accumulated Depreciation (Page 2)					61,300
32	Adjustment for Non-Used & Useful Water Plant					(41,686)

Col. (A): MFR Schedule A-5, page 1
Col. (B): Impact of flowing through Staff Audit Exceptions 1, 3, 4 and 6.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-3
Page 2 of 2

Non-Used & Useful Water Plant
- Accumulated Depreciation

Line No.	Description	Per Co. Avg. TY A/Dep	Adjs.	Adj. A/Dep	Non-Used & Useful Percent	Reduction to A/Dep
		(A)	(B)	(C)	(D)	(E)
1	INTANGIBLE PLANT					
2	301.1 Organization	(1,383)	4	(1,379)		
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equip	(5,362)				
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	(37,364)	17	(37,347)	52.20%	19,495
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	(14,290)		(14,290)	52.20%	7,459
11	308.2 Infiltration, Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equip	(34,304)		(34,304)	52.20%	17,907
15	339.2 Other Plant & Misc. Equip					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	(562)		(562)	52.20%	293
19	320.3 Water Treatment Equipment	(8,397)		(8,397)	52.20%	4,383
20	339.3 Other Plant & Misc. Equip					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	(29,327)	27,049	(2,278)	11.36%	259
25	331.4 Transm. & Distrib. Mains	(101,268)		(101,268)	11.36%	11,504
26	333.4 Services	(27,074)		(27,074)		
27	334.4 Meters & Meter Installations	(12,116)		(12,116)		
28	335.4 Hydrants	(10,008)		(10,008)		
29	339.4 Other Plant & Misc. Equip	-		-		
30	Reduction to Accumulated Depreciation					61,300

Col. (A): MFR Schedule A-9, page 1
Col. (B): Impact of flowing through Staff Audit Exceptions 3, 4 and 6.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-4
Page 1 of 2

Non-Used & Useful Sewer Plant
- Plant in Service

Line No.	Description	Per Co. Avg. TY PIS	Adjs.	Adj. PIS	Non-Used & Useful Percent	Reduction to PIS
1	COLLECTION PLANT					
2	353.2 Land & Land Rights	10,080		10,080		
3	354.2 Structures & Improvements					
4	360.2 Collections Sewers - Force					
5	361.2 Collection Sewers - Gravity	45,625		45,625	48.53%	(22,142)
6	362.2 Special Collecting Structures					
7	363.2 Services to Customers	185		185		
8	364.2 Flow Measuring Devices					
9	365.2 Flow Measuring Installations					
10	389.2 Other Plant & Misc. Equip					
11	SYSTEM PUMPING PLANT					
12	353.3 Land & Land Rights					
13	354.3 Structures & Improvements					
14	370.3 Receiving Wells	264		264		
15	371.3 Pumping Equipment					
16	389.3 Other Plant & Misc. Equip	63		63		
17	TREATMENT & DISPOSAL PLANT					
18	353.4 Land & Land Rights					
19	354.4 Structures & Improvements					
20	380.4 Treatment & Disposal Equip	90,580	(901)	89,679	32.25%	(28,921)
21	381.4 Plant Sewers					
22	382.4 Outfall Sewer Lines					
23	389.4 Other Plant & Misc. Equip	6,774		6,774	32.25%	(2,185)
24	Reduction to Plant in Service					(53,248)
25	Reduction to Accumulated Depreciation (Page 2)					28,978
26	Subtotal					(24,270)
27	Non-Used & Useful Net Plant in Service, per Company (MFR. Sch. A-2)					(17,812)
28	Add'l Reduction for Non-Used & Useful Plant in Service					(6,458)

Col. (A): MFR Schedule A-6, page 1
Col. (B): Impact of flowing through Staff Audit Exception 3.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

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Exhibit__(DD-1)
Schedule C-4
Page 2 of 2

Non-Used & Useful Sewer Plant
- Accumulated Depreciation

Line No.	Description		Per Co. Avg. TY A/Dep	Adjs.	Adj. A/Dep	Non-Used & Useful Percent	Reduction to A/Dep
1	COLLECTION PLANT						
2	353.2	Land & Land Rights					
3	354.2	Structures & Improvements	(1,921)				
4	360.2	Collections Sewers - Force					
5	361.2	Collection Sewers - Gravity	(18,441)		(18,441)	48.53%	8,949
6	362.2	Special Collecting Structures					
7	363.2	Services to Customers	(65)		(65)		
8	364.2	Flow Measuring Devices					
9	365.2	Flow Measuring Installations					
10	389.2	Other Plant & Misc. Equip					
11	SYSTEM PUMPING PLANT						
12	353.3	Land & Land Rights					
13	354.3	Structures & Improvements					
14	370.3	Receiving Wells	(148)		(148)		
15	371.3	Pumping Equipment					
16	389.3	Other Plant & Misc. Equip					
17	TREATMENT & DISPOSAL PLANT						
18	353.4	Land & Land Rights					
19	354.4	Structures & Improvements					
20	380.4	Treatment & Disposal Equip	(38,887)	(21,695)	(60,582)	32.25%	19,538
21	381.4	Plant Sewers					
22	382.4	Outfall Sewer Lines					
23	389.4	Other Plant & Misc. Equip	(1,521)		(1,521)	32.25%	491
24	Reduction to Accumulated Depreciation						28,978

Col. (A): MFR Schedule A-10, page 1
Col. (B): Impact of flowing through Staff Audit Exceptions 3 & 11.
Col. (D): Based on recommendation of Citizens' Witness Ted Biddy.

Utilities, Inc. of Florida - All Counties
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule C-5

Adjustment to Cash Working Capital - All Systems

Line No.	Conty System	OPC Adj O&M Expense	Percentage	Allocated Working Capital	Working Capital per Company	Adjustment to Working Capital
		(A)	(B)	(C)	(D)	(E)
1	Seminole Water	314,244	22.99%	47,944	397,399	(349,455)
2	Seminole Wastewater	401,057	29.35%	61,188	465,807	(404,619)
3	Pinellas Water	43,098	3.15%	6,575	31,222	(24,647)
4	Pasco Water	204,561	14.97%	31,209	244,252	(213,043)
5	Pasco Wastewater	192,707	14.10%	29,401	255,410	(226,009)
6	Marion Water	82,811	6.06%	12,634	114,826	(102,192)
7	Marion Wastewater	36,570	2.68%	5,579	44,912	(39,333)
8	Orange Water	91,537	6.70%	13,966	80,701	(66,735)
9	Total	1,366,586		208,497	1,634,529	(1,426,033)

Col. (A): See Schedule A for each respective County
Col. (C): $208,497 adjusted working capital requirement, per Staff Audit Exception No. 14 Revised.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Rate of Return

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Exhibit__(DD-1)
Schedule D-1
Page 1 of 2

Line No.	Description	Per OPC Capital Ratio	Cost Rate per OPC	Weighted Cost
		(A)	(B)	(C)
1	Long-Term Debt	40.16%	8.63%	3.47%
2	Short-Term Debt	7.32%	5.18%	0.38%
3	Common Equity (1)	40.54%	10.41%	4.22%
4	Accum. Deferred Income Taxes	9.43%	0.00%	0.00%
5	Unamortized ITC	0.73%	0.00%	0.00%
6	Customer Deposits	1.82%	6.00%	0.11%
7	Total	100.00%		8.17%
8	Common Equity at Bottom Point of Range (2)	40.54%	9.41%	3.82%
9	Rate of Return with ROE at Lower Point of Range			7.76%

Source/Notes:

Col. (A): See Page 2.

Col. (B): FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VI, except ROE.

(1) Common equity rate of 10.41% recommended by Citizens' Witness Mark Cicchetti, at mid-point of range.

(2) Common Equity rate of 9.41% based on the lower point of Mr. Cicchetti's recommended return on equity range.

Utilities, Inc. of Florida - Marion County
Test Year Ended December 31, 2001

Docket No. 020071-WS
Exhibit__(DD-1)
Schedule D-1
Page 2 of 2

Rate of Return
Revised Capital Ratio

Line No.	Description	Parent 13-Month Average	% of Total w/out Deposits	Reconciled To Rate Base	Adjusted Ratio
		(A)	(B)	(C)	(D)
1	Long-Term Debt	72,690,352	40.91%	110,716	40.16%
2	Short-Term Debt	13,245,115	7.45%	20,174	7.32%
3	Common Equity	73,384,644	41.30%	111,774	40.54%
4	Accum. Deferred Income Taxes	17,060,397	9.60%	25,985	9.43%
5	Unamortized ITC	1,318,251	0.74%	2,008	0.73%
6	Customer Deposits			5,026	1.82%
7	Total	177,698,759	100.00%		
8	Total (Reconciled to Rate Base)			275,683	100.00%

Source/Notes:
Col. (A) FPSC Staff Affiliate Transactions Audit Report - Audit Control No. 02-122-3-1, Audit Staff-Prepared Exhibit VI
Line 6: Per General Ledger

APPENDIX I

QUALIFICATIONS

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I graduated from Florida State University with a Bachelor of Science degree in Finance in March, 1979. I received an M.B.A. degree with a specialization in Finance from Florida State University in April, 1984.

Q. WOULD YOU PLEASE DESCRIBE YOUR EMPLOYMENT HISTORY IN THE FIELD OF PUBLIC UTILITY REGULATION?

A. In March of 1979 I joined Ben Johnson Associates, Inc., a consulting firm specializing in the field of public utility regulation. While at Ben Johnson Associates, I held the following positions: Research Analyst from March 1979 until May 1980; Senior Research Analyst from June 1980 until May 1981; Research Consultant from June 1981 until May 1983; Senior Research Consultant from June 1983 until May 1985; and Vice President from June 1985 until April 1992. In May 1992, I joined the Florida Public Counsel's Office, as a Legislative Analyst III. In July 1994 I was promoted to a Senior Legislative Analyst. In July 1995 I started my own consulting practice in the field of public utility regulation.

Q. WOULD YOU PLEASE DESCRIBE THE TYPES OF WORK THAT YOU HAVE PERFORMED IN THE FIELD OF PUBLIC UTILITY REGULATION?

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 14
COMPANY/WITNESS: OPC - Dismukes Appendix + KHD-1
DATE: 09-21-03

A. Yes. My duties have ranged from analyzing specific issues in a rate proceeding to managing the work effort of a large staff in rate proceedings. I have prepared testimony, interrogatories and production of documents, assisted with the preparation of cross-examination, and assisted counsel with the preparation of briefs. Since 1979, I have been actively involved in more than 170 regulatory proceedings throughout the United States.

I have analyzed cost of capital and rate of return issues, revenue requirement issues, public policy issues, market restructuring issues, and rate design issues, involving telephone, electric, gas, water and wastewater, and railroad companies. I have also examined performance measurements, performance incentive plans, and the prices for unbundled network elements related to telecommunications companies.

Q. WOULD YOU PLEASE DESCRIBE YOUR WORK INVOLVING PERFORMANCE MEASUREMENTS AND PERFORMANCE INCENTIVE PLANS?

A. I have assisted the Staff of the Louisiana Public Service Commission in establishing BellSouth's performance measurements and performance incentive plan. My involvement in this area began in August 1988 and continues through the present. In this capacity I assisted the Staff by holding 9 technical workshops consisting of 26 days of collaborative efforts between BellSouth and the CLECs to craft a set of performance metrics that could be used to evaluate BellSouth's performance to the CLEC community. In addition, these efforts also resulted in a

performance incentive plan to be used to incent BellSouth to provide CLECs with parity service.

I also assisted the Staff of the Public Service Commission of Nevada in holding workshops to craft performance metrics for Nevada Bell, Sprint, and GTE (now Verizon). My assistance with the Staff of the Public Service Commission of Nevada began in April 1998 and concluded in April 2000. The collaborative efforts of the CLECs, the ILECs, the Staff, and the BCP resulted in a set of performance metrics for each ILEC in Nevada. I filed testimony in Docket No. 97-9022 addressing a few issues that could not be resolved through the collaborative efforts of the parties to that proceeding.

Through my work in Louisiana and Nevada I have become familiar with various performance measurement plans and performance incentive plans of other ILECs including Bell Atlantic-New York, Southwestern Bell Texas, Missouri, Oklahoma, Kansas, and BellSouth Georgia and Florida.

Q. WHAT IS YOUR EXPERIENCE CONCERNING COST OF CAPITAL?

A. In the area of cost of capital, I have analyzed the following parent companies: American Electric Power Company, American Telephone and Telegraph Company, American Water Works, Inc., Ameritech, Inc., CMS Energy, Inc., Columbia Gas System, Inc., Continental Telecom, Inc., GTE Corporation, Northeast Utilities, Pacific Telecom, Inc., Southwestern Bell Corporation, United Telecom, Inc., and U.S. West. I have also analyzed individual companies like Connecticut Natural Gas Corporation, Duke Power Company, Idaho Power

Company, Kentucky Utilities Company, Southern New England Telephone Company, and Washington Water Power Company.

Q. HAVE YOU PREVIOUSLY ASSISTED IN THE PREPARATION OF TESTIMONY CONCERNING REVENUE REQUIREMENTS?

A. Yes. I have assisted on numerous occasions in the preparation of testimony on a wide range of subjects related to the determination of utilities' revenue requirements and related issues.

I have assisted in the preparation of testimony and exhibits concerning the following issues: abandoned project costs, accounting adjustments, affiliate transactions, allowance for funds used during construction, attrition, cash flow analysis, conservation expenses and cost-effectiveness, construction monitoring, construction work in progress, contingent capacity sales, cost allocations, decoupling revenues from profits, cross-subsidization, demand-side management, depreciation methods, divestiture, excess capacity, feasibility studies, financial integrity, financial planning, gains on sales, incentive regulation, infiltration and inflow, jurisdictional allocations, non-utility investments, fuel projections, margin reserve, mergers and acquisitions, pro forma adjustments, projected test years, prudence, tax effects of interest, working capital, off-system sales, reserve margin, royalty fees, separations, settlements, used and useful, weather normalization, and resource planning.

Companies that I have analyzed include: Alascom, Inc. (Alaska), Arizona Public Service Company, Arvig Telephone Company, AT&T Communications of

the Southwest (Texas), Blue Earth Valley Telephone Company (Minnesota), Bridgewater Telephone Company (Minnesota), Carolina Power and Light Company, Central Maine Power Company, Central Power and Light Company (Texas), Central Telephone Company (Missouri and Nevada), Consumers Power Company (Michigan), C&P Telephone Company of Virginia, Continental Telephone Company (Nevada), C&P Telephone of West Virginia, Connecticut Light and Power Company, Danube Telephone Company (Minnesota), Duke Power Company, East Otter Tail Telephone Company (Minnesota), Easton Telephone Company (Minnesota), Eckles Telephone Company (Minnesota), El Paso Electric Company (Texas), Entergy Corporation, Florida Cities Water Company (North Fort Myers, South Fort Myers and Barefoot Bay Divisions), Florida Power and Light, General Telephone Company (Florida, California, and Nevada), Georgia Power Company, Jasmine Lakes Utilities, Inc. (Florida), Kentucky Power Company, Kentucky Utilities Company, KMP Telephone Company (Minnesota), Idaho Power Company, Louisiana Gas Service Company, Oklahoma Gas and Electric Company (Arkansas), Kansas Gas & Electric Company (Missouri), Kansas Power and Light Company (Missouri), Lehigh Utilities, Inc. (Florida), Mad Hatter Utilities, Inc. (Florida), Mankato Citizens Telephone Company (Minnesota), Michigan Bell Telephone Company, Mid-Communications Telephone Company (Minnesota), Mid-State Telephone Company (Minnesota), Mountain States Telephone and Telegraph Company (Arizona and Utah), Nevada Bell Telephone Company, North Fort Myers

Utilities, Inc., Northwestern Bell Telephone Company (Minnesota), Potomac Electric Power Company, Public Service Company of Colorado, Puget Sound Power & Light Company (Washington), Sanlando Utilities Corporation (Florida), Sierra Pacific Power Company (Nevada), South Central Bell Telephone Company (Kentucky), Southern Union Gas Company (Texas), Southern Bell Telephone & Telegraph Company (Florida, Georgia, and North Carolina), Southern States Utilities, Inc. (Florida), Southern Union Gas Company (Texas), Southwestern Bell Telephone Company (Oklahoma, Missouri, and Texas), Sprint, St. George Island Utility, Ltd., Tampa Electric Company, Texas-New Mexico Power Company, Tucson Electric Power Company, Twin Valley-Ulen Telephone Company (Minnesota), United Telephone Company of Florida, Virginia Electric and Power Company, Washington Water Power Company, and Wisconsin Electric Power Company.

Q. WHAT EXPERIENCE DO YOU HAVE IN RATE DESIGN ISSUES?

A. My work in this area has primarily focused on issues related to costing. For example, I have assisted in the preparation of class cost-of-service studies concerning Arkansas Energy Resources, Cascade Natural Gas Corporation, El Paso Electric Company, Potomac Electric Power Company, Texas-New Mexico Power Company, and Southern Union Gas Company. I have also examined the issue of avoided costs, both as it applies to electric utilities and as it applies to telephone utilities. I have also evaluated the issue of service availability fees, reuse

rates, capacity charges, and conservation rates as they apply to water and wastewater utilities.

Q. HAVE YOU TESTIFIED BEFORE REGULATORY AGENCIES?

A. Yes. I have testified before the Arizona Corporation Commission, the Connecticut Department of Public Utility Control, the Florida Public Service Commission, the Georgia Public Service Commission, Louisiana Public Service Commission, the Missouri Public Service Commission, the Public Utilities Commission of Nevada, the Public Utility Commission of Texas, and the Washington Utilities and Transportation Commission. My testimony dealt with revenue requirement, financial, policy, rate design, cost study issues unbundled network pricing, and performance measures concerning AT&T Communications of Southwest (Texas), Cascade Natural Gas Corporation (Washington), Central Power and Light Company (Texas), Connecticut Light and Power Company, El Paso Electric Company (Texas), Florida Cities Water Company, Kansas Gas & Electric Company (Missouri), Kansas Power and Light Company (Missouri), Houston Lighting & Power Company (Texas), Lake Arrowhead Village, Inc. (Florida), Lehigh Utilities, Inc. (Florida), Louisiana Gas Service Company, Jasmine Lakes Utilities Corporation (Florida), Mad Hatter Utilities, Inc. (Florida), Marco Island Utilities, Inc. (Florida), Mountain States Telephone and Telegraph Company (Arizona), Nevada Bell Telephone Company, North Fort Myers Utilities, Inc. (Florida), Southern Bell Telephone and Telegraph Company (Florida, Louisiana and Georgia), Southern States Utilities, Inc. (Florida), Sprint of Nevada, St.

George Island Utilities Company, Ltd. (Florida), Puget Sound Power & Light Company (Washington), and Texas Utilities Electric Company.

I have also testified before the Public Utility Regulation Board of El Paso, concerning the development of class cost-of-service studies and the recovery and allocation of the corporate overhead costs of Southern Union Gas Company and before the National Association of Securities Dealers concerning the market value of utility bonds purchased in the wholesale market.

Q. HAVE YOU BEEN ACCEPTED AS AN EXPERT IN THESE JURISDICTIONS?

A. Yes.

Q. HAVE YOU PUBLISHED ANY ARTICLES IN THE FIELD OF PUBLIC UTILITY REGULATION?

A. Yes, I have published two articles: "Affiliate Transactions: What the Rules Don't Say", Public Utilities Fortnightly, August 1, 1994 and "Electric M&A: A Regulator's Guide" Public Utilities Fortnightly, January 1, 1996.

Q. DO YOU BELONG TO ANY PROFESSIONAL ORGANIZATIONS?

A. Yes. I am a member of the Eastern Finance Association, the Financial Management Association, the Southern Finance Association, the Southwestern Finance Association, and the Florida and American Water Association.

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Primary Recommendation Seminole 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 2752 72.84% Water	Pasco 1026 27.16% Sewer	Orange 327 100.00% Water	Pinellas 552 100.00% Water
					Seminole 49.50%		Marion 7.94%		Pasco 35.13%		2.53%	4.90%
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$ 3,174,113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
												$ -
	Total Expenses	$ 123,209	$ 3,926,979	$ 4,050,188	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities, Inc. of Florida Allocated Expenses					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
												$ -
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Alternative Recommendation Seminole 49.50% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 35.13% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ 7,902	$ 4,267	$ 1,699	$ 253	$ 6,581	$ 2,055	$ 623	$ 1,204
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ 4,875	$ 2,632	$ 1,048	156	$ 4,060	$ 1,268	$ 384	$ 743
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ 3,132	$ 1,691	$ 673	100	$ 2,608	$ 815	$ 247	$ 477
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ 11,487	$ 6,203	$ 2,470	368	$ 9,567	$ 2,988	$ 906	$ 1,751
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ 868	$ 469	$ 187	28	$ 723	$ 226	$ 68	$ 132
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ 431	$ 233	$ 93	14	$ 359	$ 112	$ 34	$ 66
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ 1,064	$ 574	$ 229	34	$ 886	$ 277	$ 84	$ 162
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ 1,842	$ 995	$ 396	59	$ 1,534	$ 479	$ 145	$ 281
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$ 3,174,113	$ 31,600	$ 17,064	$ 6,794	$ 1,012	$ 26,318	$ 8,219	$ 2,492	$ 4,816
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ 1,768	$ 955	$ 380	$ 57	$ 1,473	$ 460	$ 139	$ 270
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ 2,815	$ 1,520	$ 605	90	$ 2,345	$ 732	$ 222	$ 429
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ (147)	$ (80)	$ (32)	(5)	$ (123)	$ (38)	$ (12)	$ (22)
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ 3,565	$ 1,925	$ 766	114	$ 2,969	$ 927	$ 281	$ 543
	Total Expenses	$ 123,209	$ 3,926,979	$ 4,050,188	$ 39,601	$ 21,385	$ 8,514	$ 1,268	$ 32,982	$ 10,300	$ 3,123	$ 6,036
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ (14,941)	$ (8,068)	$ (3,212)	(478)	$ (12,444)	$ (3,886)	$ (1,178)	$ (2,277)
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (3,768)	$ (2,035)	$ (810)	(121)	$ (3,138)	$ (980)	$ (297)	$ (574)
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ (13,344)	$ (7,206)	$ (2,869)	(427)	$ (11,114)	$ (3,471)	$ (1,052)	$ (2,034)
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ (17,211)	$ (9,294)	$ (3,700)	(551)	$ (14,335)	$ (4,477)	$ (1,357)	$ (2,623)
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (1,572)	$ (849)	$ (338)	(50)	$ (1,309)	$ (409)	$ (124)	$ (240)
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ (50,837)	$ (27,452)	$ (10,930)	$ (1,628)	$ (42,340)	$ (13,223)	$ (4,009)	$ (7,748)
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (1,315)	$ (710)	$ (283)	(42)	$ (1,095)	$ (342)	$ (104)	$ (200)
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ (28,959)	$ (15,638)	$ (6,226)	(927)	$ (24,119)	$ (7,532)	$ (2,283)	$ (4,414)
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ (81,111)	$ (43,800)	$ (17,439)	$ (2,597)	$ (67,554)	$ (21,097)	$ (6,396)	$ (12,363)

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	Company Proposal Seminole 46.86% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 6.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 36.22% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.29% 327 100.00% Water	Pinellas 7.70% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ 9,526	$ 5,143	$ 1,892	$ 282	$ 8,640	$ 2,698	$ 716	$ 2,410
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ 5,864	$ 3,166	$ 1,165	173	$ 5,318	$ 1,661	$ 441	$ 1,483
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ 3,848	$ 2,078	$ 764	114	$ 3,490	$ 1,090	$ 289	$ 974
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ 10,996	$ 5,936	$ 2,184	325	$ 9,972	$ 3,115	$ 826	$ 2,782
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ 1,048	$ 566	$ 208	31	$ 950	$ 297	$ 79	$ 265
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ 537	$ 290	$ 107	16	$ 487	$ 152	$ 40	$ 136
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ 1,324	$ 715	$ 263	39	$ 1,201	$ 375	$ 100	$ 335
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ 2,411	$ 1,302	$ 479	71	$ 2,187	$ 683	$ 181	$ 610
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$3,174,113	$ 35,554	$ 19,195	$ 7,063	$ 1,052	$ 32,245	$ 10,071	$ 2,672	$ 8,994
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ 2,201	$ 1,189	$ 437	$ 65	$ 1,997	$ 624	$ 165	$ 557
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ 3,505	$ 1,892	$ 696	104	$ 3,179	$ 993	$ 263	$ 887
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ (183)	$ (99)	$ (36)	(5)	$ (166)	$ (52)	$ (14)	$ (46)
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ 4,318	$ 2,331	$ 858	128	$ 3,916	$ 1,223	$ 325	$ 1,092
	Total Expenses	$ 123,209	$ 3,926,979	$4,050,188	$ 45,395	$ 24,508	$ 9,018	$ 1,343	$ 41,170	$ 12,859	$ 3,412	$ 11,484
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$(14,145)	$ (7,636)	$ (2,810)	(418)	$(12,828)	$ (4,007)	$ (1,063)	$ (3,578)
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (3,567)	$ (1,926)	$ (709)	(106)	$ (3,235)	$ (1,011)	$ (268)	$ (902)
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$(12,632)	$ (6,820)	$ (2,509)	(374)	$(11,457)	$ (3,578)	$ (949)	$ (3,196)
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$(16,294)	$ (8,797)	$ (3,237)	(482)	$(14,777)	$ (4,616)	$ (1,225)	$ (4,122)
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (1,488)	$ (803)	$ (296)	(44)	$ (1,350)	$ (422)	$ (112)	$ (376)
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$(48,127)	$(25,983)	$ (9,561)	$ (1,424)	$(43,648)	$ (13,633)	$ (3,617)	$(12,175)
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (1,245)	$ (672)	$ (247)	(37)	$ (1,129)	$ (353)	$ (94)	$ (315)
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$(27,415)	$(14,801)	$ (5,446)	(811)	$(24,864)	$ (7,766)	$ (2,061)	$ (6,936)
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$(76,787)	$(41,456)	$(15,254)	$ (2,271)	$(69,641)	$ (21,751)	$ (5,771)	$(19,426)

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Primary Recommended Adjustment Seminole 49.50% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 35.13% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ (9,526)	$ (5,143)	$ (1,892)	$ (282)	$ (8,640)	$ (2,698)	$ (716)	$ (2,410)
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ (5,864)	$ (3,166)	$ (1,165)	$ (173)	$ (5,318)	$ (1,661)	$ (441)	$ (1,483)
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ (3,848)	$ (2,078)	$ (764)	$ (114)	$ (3,490)	$ (1,090)	$ (289)	$ (974)
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$(10,996)	$ (5,936)	$ (2,184)	$ (325)	$ (9,972)	$ (3,115)	$ (826)	$ (2,782)
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ (1,048)	$ (566)	$ (208)	$ (31)	$ (950)	$ (297)	$ (79)	$ (265)
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ (537)	$ (290)	$ (107)	$ (16)	$ (487)	$ (152)	$ (40)	$ (136)
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ (1,324)	$ (715)	$ (263)	$ (39)	$ (1,201)	$ (375)	$ (100)	$ (335)
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ (2,411)	$ (1,302)	$ (479)	$ (71)	$ (2,187)	$ (683)	$ (181)	$ (610)
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$3,174,113	$(35,554)	$(19,195)	$ (7,063)	$ (1,052)	$(32,245)	$(10,071)	$ (2,672)	$ (8,994)
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ (2,201)	$ (1,189)	$ (437)	$ (65)	$ (1,997)	$ (624)	$ (165)	$ (557)
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ (3,505)	$ (1,892)	$ (696)	$ (104)	$ (3,179)	$ (993)	$ (263)	$ (887)
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ 183	$ 99	$ 36	$ 5	$ 166	$ 52	$ 14	$ 46
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ (4,318)	$ (2,331)	$ (858)	$ (128)	$ (3,916)	$ (1,223)	$ (325)	$ (1,092)
	Total Expenses	$ 123,209	$ 3,926,979	$4,050,188	$(45,395)	$(24,508)	$ (9,018)	$ (1,343)	$(41,170)	$(12,859)	$ (3,412)	$(11,484)
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ (797)	$ (432)	$ (402)	$ (60)	$ 384	$ 121	$ (115)	$ 1,301
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (201)	$ (109)	$ (102)	$ (15)	$ 97	$ 30	$ (29)	$ 328
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ (711)	$ (386)	$ (359)	$ (54)	$ 343	$ 108	$ (103)	$ 1,162
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ (918)	$ (497)	$ (464)	$ (69)	$ 443	$ 139	$ (132)	$ 1,499
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (84)	$ (45)	$ (42)	$ (6)	$ 40	$ 13	$ (12)	$ 137
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ (2,710)	$ (1,469)	$ (1,369)	$ (204)	$ 1,308	$ 410	$ (391)	$ 4,427
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (70)	$ (38)	$ (35)	$ (5)	$ 34	$ 11	$ (10)	$ 115
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ (1,544)	$ (837)	$ (780)	$ (116)	$ 745	$ 234	$ (223)	$ 2,522
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ (1,628)	$ (882)	$ (822)	$ (123)	$ 785	$ 246	$ (235)	$ 2,659

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Alternative Adjustment Seminole 49.50% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 35.13% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ (1,624)	$ (876)	$ (193)	$ (29)	$ (2,058)	$ (643)	$ (93)	$ (1,206)
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ (989)	$ (533)	$ (117)	$ (17)	$ (1,258)	$ (393)	$ (56)	$ (740)
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ (716)	$ (386)	$ (91)	$ (14)	$ (882)	$ (275)	$ (42)	$ (496)
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ 491	$ 266	$ 285	$ 43	$ (406)	$ (127)	$ 79	$ (1,031)
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ (180)	$ (97)	$ (21)	$ (3)	$ (227)	$ (71)	$ (10)	$ (133)
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ (106)	$ (57)	$ (14)	$ (2)	$ (128)	$ (40)	$ (6)	$ (70)
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ (261)	$ (141)	$ (34)	$ (5)	$ (315)	$ (98)	$ (16)	$ (173)
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ (569)	$ (307)	$ (83)	$ (12)	$ (653)	$ (204)	$ (36)	$ (329)
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$ 3,174,113	$ (3,954)	$ (2,131)	$ (269)	$ (40)	$ (5,927)	$ (1,852)	$ (181)	$ (4,178)
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ (433)	$ (234)	$ (57)	$ (8)	$ (524)	$ (164)	$ (26)	$ (287)
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ (690)	$ (372)	$ (91)	$ (14)	$ (834)	$ (261)	$ (41)	$ (458)
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ 36	$ 19	$ 5	$ 1	$ 44	$ 14	$ 2	$ 24
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ (753)	$ (406)	$ (91)	$ (14)	$ (947)	$ (296)	$ (43)	$ (549)
	Total Expenses	$ 123,209	$ 3,926,979	$ 4,050,188	$ (5,794)	$ (3,123)	$ (504)	$ (75)	$ (8,188)	$ (2,559)	$ (289)	$ (5,448)
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ (797)	$ (432)	$ (402)	$ (60)	$ 384	$ 121	$ (115)	$ 1,301
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (201)	$ (109)	$ (102)	$ (15)	$ 97	$ 30	$ (29)	$ 328
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ (711)	$ (386)	$ (359)	$ (54)	$ 343	$ 108	$ (103)	$ 1,162
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ (918)	$ (497)	$ (464)	$ (69)	$ 443	$ 139	$ (132)	$ 1,499
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (84)	$ (45)	$ (42)	$ (6)	$ 40	$ 13	$ (12)	$ 137
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ (2,710)	$ (1,469)	$ (1,369)	$ (204)	$ 1,308	$ 410	$ (391)	$ 4,427
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (70)	$ (38)	$ (35)	$ (5)	$ 34	$ 11	$ (10)	$ 115
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ (1,544)	$ (837)	$ (780)	$ (116)	$ 745	$ 234	$ (223)	$ 2,522
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ (4,324)	$ (2,344)	$ (2,185)	$ (326)	$ 2,087	$ 655	$ (624)	$ 7,063

Utilities, Inc. of Florida
Summary of Adjustments

	49.50%		7.94%		35.13%		2.53%	4.90%	100.00%		
	Seminole		Marion		Pasco		Orange	Pinellas	Total		
	64.94%	35.06%	87.04%	12.96%	76.20%	23.80%	100.00%	100.00%			
Primary Recommendation	Water	Sewer	Water	Sewer	Water	Sewer	Water	Water	Water	Sewer	Total
Gain on Sale (NOI Impact)											
Druid Isle	$ 4,699	$ 2,538	$ 1,010	$ 150	$ 3,914	$ 1,222	$ 371	$ 716	$ 10,711	$ 3,911	$ 14,621
Green Acres	$ 17,335	$ 9,361	$ 3,727	$ 555	$ 14,437	$ 4,509	$ 1,367	$ 2,642	$ 39,508	$ 14,424	$ 53,932
Affiliate Adjustments											
Expense Allocations from WSC	$ (45,395)	$ (24,508)	$ (9,018)	$ (1,343)	$ (41,170)	$ (12,859)	$ (3,412)	$ (11,484)	$(110,479)	$ (38,710)	$ (149,189)
Expense Allocations from UIF	$ (1,628)	$ (882)	$ (822)	$ (123)	$ 785	$ 246	$ (235)	$ 2,659	$ 759	$ (759)	$ 0
Rate Base Allocations from WSC	$ (21,036)	$ (11,359)	$ (4,925)	$ (733)	$ (25,311)	$ (7,904)	$ (3,994)	$ (6,750)	$ (62,015)	$ (19,997)	$ (82,012)
City of Altamonte Contribution											
Reduce Rate Base		$ (105,217)									
Reduce Test Year Expense		$ (3,567)									
Rate Case Expense											
Disallow Expenses	$ (12,301)	$ (6,642)	$ (16,487)	$ (2,456)	$ (14,435)	$ (4,508)	$ (18,943)	$ (18,943)	$ (81,109)	$ (13,606)	$ (94,715)

State Commission Policies on Gain on Sale

	1. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities included in rate base?	2. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities recorded as contributions in aid of construction?	3. Has the commission addressed an allocation of gain on sale? If so, what were the circumstances, outcome, and pertinent orders?
Alabama	No established policy	No established policy	No.
Arkansas	No instances in which the Commission addressed a gain on sale of assets	No instances in which the Commission addressed a gain on sale of assets.	No instances in which the Commission addressed a gain on sale of assets.
Idaho	The gain is shared on depreciable property; however, all gains on non-depreciable property flow to the shareholders. Per Commission Order No. 28296	See response to Question No. 1.	See response to Question No.1.
Illinois	Per NARUC USOA, Accounting Instruction 27(E&F).	Per NARUC USOA, Accounting Instruction 27(F).	Yes. The ICC followed the NARUC USOA. The ICC reduced rates for the gain on sale of Consumers Illinois Water Company property in Docket Nos. 95-0307 and 95-0342 (Consolidated), Order dated May 8, 1996 . The ICC included in test year revenues a normalized portion of the gain. This decision was overturned by the Illinois Appellate Court, Third District in Consumer Illinois Water Company v. Illinois Commerce Commission, et al.., Case No. 3-996-0317 (3d Dist., July 8, 1997). The Commission Order on Remand, November 19, 1997 increased rates by removing the gain from revenues.
Montana	If management of the utility has been efficient and effective and ratepayers have shouldered the risks of loss and the economic burdens associated with the property, the gain or loss is allocated to ratepayers.	Gain on CIAC allocated to ratepayers.	In 2 telephone and 1 electric case, a portion of the gain was allocated to ratepayers.

State Commission Policies on Gain on Sale

	1. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities included in rate base?	2. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities recorded as contributions in aid of construction?	3. Has the commission addressed an allocation of gain on sale? If so, what were the circumstances, outcome, and pertinent orders?
New York	The Commission has only addressed the sale of land. Gains have been preserved in Account 117, Accumulated Gains and Losses from Disposition of Utility Land and Land Rights. If the balance in this account reflects gains, this balance is reflected as a rate base reduction.	See response to Question No. 1.	See response to Question No.1.
North Carolina	Prior to 1990, "whoever assumes the risks associated with utility property should receive the gain" (Docket No. W-354, Sub 82, et al., dated Oct 16, 1990) In Docket No. W-354, sub 133 & 134, it was determined that splitting gain on sale was "harmful to public interest" and all gain should go to shareholders. (Order dated Sept. 7, 1994)	N/A	Docket No. W-354, Sub 82, et al. investor-owned water systems sold to a municipality: gain was allocated 50% to ratepayers/50% to shareholders. Docket No. W-354, sub133 & 134: investor-owned water systems sold to municipal utility district: all gain allocated to shareholders Docket No. W-354, sub 143 & 145: investor-owned water systems sold to municipal utility district: all gain allocated to shareholders.
Ohio	All gain on sale of a portion of the utility's property is allocated to ratepayers.	This situation has not occurred and no policy has been set.	Cleveland Electric Illuminating sold property that was included in rate base. The gain was allocated to the ratepayers. Case No. 71-634-Y; Commission Opinion and Order dated 11/28/73.

State Commission Policies on Gain on Sale

	1. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities included in rate base?	2. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities recorded as contributions in aid of construction?	3. Has the commission addressed an allocation of gain on sale? If so, what were the circumstances, outcome, and pertinent orders?
Oregon	All or nearly all of the gain from property included in rate base should be credited to the customers. It uses a "benefits follows risk" approach.	Staff is not aware that the PUC has addressed this situation. Asset transfers would most likely be at zero cost, and customers would receive all of the gain.	Portland General Electric case dealing with a restructuring proposal: the PUC stated that PGE would be allocated 5 percent of the gain or loss from the sale of its assets, as incentive to maximize gains. The remainder of the gains would be allocated to customers. Order No. 99-0033 (Signed 1/27/99, Docket UE 102) PacificCorp gain from sale of a major electric generating facility: The PUC rejected PacifiCorp's proposed use of depreciation reserve method (and resulting 64/36 ratepayer/ stockholder split of gain) PUC ordered (consistent with its decision in Order 99-033) that shareholders were to retain the larger of 5 percent of the gain or the value of any extraordinary action taken by the Company to increase sale price. Order No. 00-112 (Docket No. UP 168
South Carolina	All gain to Stockholders. The sale of facilities included in rate base are recorded below the line. The ratepayer is impacted by the removal of the facilities from rate base.	See response to Question No.1.	See response to Question No.1.
Utah	No set policy, but the general policy is that gain should follow risk.	See response to Question No.1.	The Commission has addressed the allocation of a gain on sale of utility property between ratepayers and stockholders on several occasions. The most recent case involved the sale of the Centralia Plant by PacificCorp.

State Commission Policies on Gain on Sale

	1. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities included in rate base?	2. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities recorded as contributions in aid of construction?	3. Has the commission addressed an allocation of gain on sale? If so, what were the circumstances, outcome, and pertinent orders?
Washington	100% of the gain on sale allocated to ratepayers. Any deviation from this policy would be on case by case basis due to specific compelling circumstances	Allocation based on specific case issues. The most compelling issue with CIAC is with who made the contribution. In general, gain on sale of plant not contributed by ratepayers belongs to the shareholders. However, if the ratepayers contributed the funds or plant then the entire proceeds net of applicable taxes and sales costs, not just the gain, would be returned to ratepayers.	Sale of the Colstrip, Montana coal plant. The selling company wanted to amortize the gain over 5 years with no rate effect to ratepayers. The Commission held that the company would defer the gain with interest until its next filing. The gain would then be passed back to ratepayers through reduced rates. The Commission also ordered the company to file a rate case at the end of 2001. (Third Supplemental Order in Docket UE-992067) The sale of the Centralia coal plant: the selling parties proposed different methods to ultimately keep the gain. The Commission rejected these proposals. The plant in this case sold at an appreciated value. The Commission decided in this case to share only the appreciated portion of the proceeds 50/50 between ratepayers and shareholders. The remainder of the gain went to ratepayers. The shared portion of the appreciation is net of tax and sales costs incurred equally by both parties. (Second Supplemental order in Docket UE-991255, et al.)

State Commission Policies on Gain on Sale

	1. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities included in rate base?	2. What is commission policy regarding allocation between ratepayers and stockholders of gain on sale of facilities recorded as contributions in aid of construction?	3. Has the commission addressed an allocation of gain on sale? If so, what were the circumstances, outcome, and pertinent orders?
West Virginia	Gains on sale are reflected above the line resulting in the gain flowing to the benefit of ratepayers. Substantial gains have been required to be deferred and amortized to the benefit of ratepayers.	A case specially on point has not been located. Staff's position is that the fact that it was contributed property should not alter the handling of the gain above the line unless it was contributed by the stockholders.	Three Commission orders dealing with sale of utility property. The gain was handled above the line. No court rulings as this issue has not been contested.
Wisconsin	No established policy or practice, but cites USOA "Unless otherwise ordered by the Commission, the gain or loss, if any, shall be included in Miscellaneous Credits or Debits to Surplus." One sale that did result in a large gain was voluntarily included as a test year revenue component and was allocated by the applicant 100% to ratepayers.	See response to Question No. 1.	See response to Question No. 1.

4. What factors were considered in determining the method used to allocate gain on sale between ratepayers and stockholders?
Not applicable.
Not applicable.
Telecommunications docket in which gain on sale was resolved in a stipulation: Legal precedents, public interest, and desire to avoid costly litigation. (Order No. 28394)
Consistency with USOA-water treatment of land sale gain and past Commission decisions. (95-0307 & 95-0342) Order on Remand: land sale gain above-the-line adjustment was eliminated and gain was recognized as a non-recurring event.
In all three cases, the allocation of gain was presented to the Commission as a stipulation.

4. What factors were considered in determining the method used to allocate gain on sale between ratepayers and stockholders?
See response to Question No. 1.
Reward follows risk and public interest
1) The utility regularly disposed of property as its usefulness to the company ended; and 2) the property was in the utility's rate base, so it was appropriate for ratepayers to benefit from its sale.

4. What factors were considered in determining the method used to allocate gain on sale between ratepayers and stockholders?
The primary factor is that the property is held in rate base, and that "reward follows risk." Incent utility to manage sale to maximize plant sale value.
See response to Question No. 1.
Adequate compensation of Utah customers for future risks of acquiring replacement power.

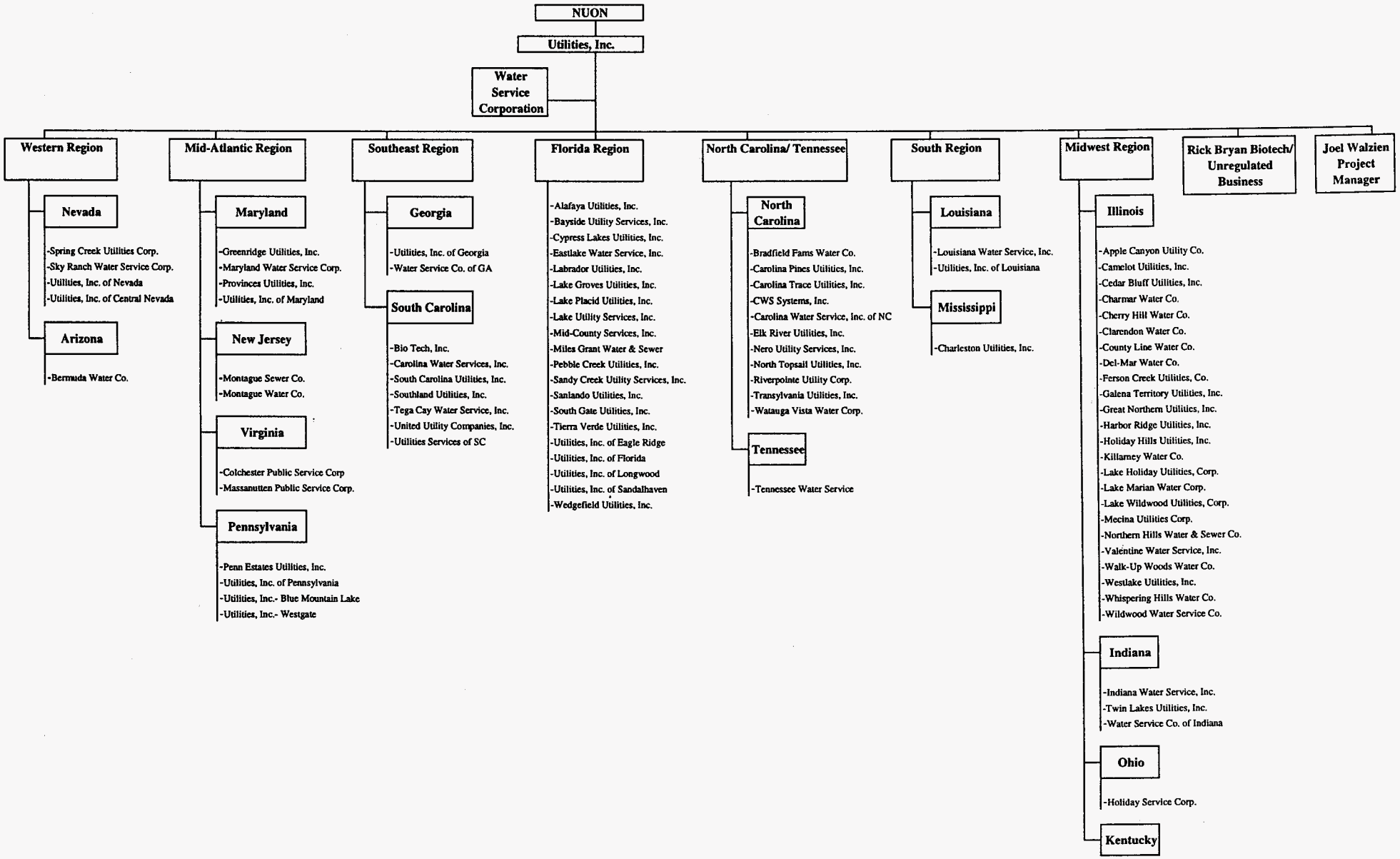
4. What factors were considered in determining the method used to allocate gain on sale between ratepayers and stockholders?
Public interest. Protection of ratepayers from loss. Reward should follow risk. Consideration of context in which asset is being sold.

4. What factors were considered in determining the method used to allocate gain on sale between ratepayers and stockholders?
The fact that the property was utility property.
See response to Question No. 1.

Utilities, Inc. of Florida
Gain on Sale

	Orange County Druid Isle	Seminole County Green Acres	Total
Proceed from Sales	$ 159,000	$ 427,000	$ 586,000
Deduction:			
Book Basis of Plant	$ 27,306	$ -	$ 27,306
Selling Costs	$ 27,832	$ 18,422	$ 46,253
Pre-Tax Gain	$ 103,863	$ 408,579	$ 512,441
Taxes @ 38.27%/.34%	$ 39,748	$ 138,917	$ 178,665
Net Gain	$ 64,114	$ 269,662	$ 333,776
Unsupported Legal Costs	$ 14,566	$ -	
Taxes @ 38.27%	$ 5,574	$ -	
Net Unsupported Legal Costs	$ 8,992	$ -	
Adjusted Net Gain	$ 73,106	$ 269,662	$ 342,768
Amortize Over 5-Years	$ 14,621	$ 53,932	$ 68,554

Utilities, Inc. of Florida
Organizational Chart



Utilities, Inc. of Florida
Comparison of Customers, ERCs, Customer Equivalents, and Revenue

County	Customers Total	Percent Customer	Customer Equivalent (1)	Percent Customer Equivalent	ERCs	Percent ERCs	Revenue Total	Percent Revenue
Seminole	4,081	44%	3,360	43%	4,240	42%	$ 964,039	48%
Marion	540	6%	498	6%	1,095	11%	$ 208,910	10%
Pasco	3,778	41%	3,207	41%	3,885	38%	$ 699,709	35%
Orange	327	4%	164	2%	330	3%	$ 83,716	4%
Pinellas	552	6%	552	7%	565	6%	$ 53,898	3%
Total	9,278	100%	7,781	100%	10,115	100%	$ 2,010,272	100%

(1) Customer Equivalent was used by UIF to allocate expenses between counties.

Utilities, Inc. of Florida
ERC Comparison

	Residential ERCs		General Service ERCs		Multi-Family Dwelling ERCs		Private Use Protection ERCs		Other (Irrigation) ERCs		Total ERCs	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
Seminole County:												
Weathersfield	698	698	20	12	-	-	-	-	16	9	734	719
Oakland Shores	233	-	11	-	-	-	-	-	-	-	244	-
Little Wekiva	61	-	-	-	-	-	-	-	-	-	61	-
Park Ridge	99	-	1	-	-	-	-	-	1	-	101	-
Phillips	73	-	-	-	-	-	-	-	1	-	74	-
Ravenna Park	346	-	22	-	-	-	-	-	-	-	368	-
Crystal Lake	169	-	-	-	-	-	-	-	-	-	169	-
Lincoln Heights	-	240	-	19	-	-	-	-	-	-	-	259
Bear Lake	216	-	15	-	-	-	-	-	-	-	231	-
Jansen	253	-	1	-	-	-	-	-	3	-	257	-
Trailwoods	304	298	-	-	-	-	-	-	-	-	304	298
Oakland Hills	186	185	25	25	-	-	-	-	-	-	211	210
Total	2,638	1,421	95	56	-	-	-	-	21	9	2,754	1,486
Pasco County:												
Wis-Bar	138	166	2	2	-	-	-	-	-	-	140	168
Buena Vista	1,087	-	27	-	-	-	-	-	-	-	1,114	-
Summertree	830	830	16	14	-	-	-	-	155	-	1,001	844
Orangewood	561	-	48	-	3	-	-	-	6	-	618	-
Total	2,616	996	93	16	3	-	-	-	161	-	2,873	1,012
Orange County:												
Crescent Heights	278	-	6	-	-	-	-	-	-	-	284	-
Davis Shores	46	-	-	-	-	-	-	-	-	-	46	-
Total	324	-	6	-	-	-	-	-	-	-	330	-
Marion County:												
Golden Hills	893	-	30	-	-	-	-	-	10	-	933	-
Crownwood	88	69	-	-	-	-	-	-	5	-	93	69
Total	981	69	30	-	-	-	-	-	15	-	1,026	69
Pinellas County:												
Lake Tarpon	530	-	-	-	-	-	-	-	35	-	565	-
Total	530	-	-	-	-	-	-	-	35	-	565	-
Total All Systems	7,089	2,486	224	72	3	-	-	-	232	9	7,548	2,567

Utilities, Inc. of Florida
ERC Comparison

	Residential ERC Percent		General Service ERC Percent		Multi-Family Dwelling ERC Percent		Private Use Protection ERC Percent		Other (Irrigation) ERC Percent		Total ERC Percent	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
Seminole County:												
Weathersfield	95%	97%	3%	2%	0%	0%	0%	0%	2%	1%	100%	100%
Oakland Shores	95%		5%		0%		0%		0%		100%	0%
Little Wekiva	100%		0%		0%		0%		0%		100%	0%
Park Ridge	98%		1%		0%		0%		1%		100%	0%
Phillips	99%		0%		0%		0%		1%		100%	0%
Ravenna Park	94%		6%		0%		0%		0%		100%	0%
Crystal Lake	100%		0%		0%		0%		0%		100%	0%
Lincoln Heights		93%		7%		0%		0%		0%	0%	100%
Bear Lake	94%		6%		0%		0%		0%		100%	0%
Jansen	98%		0%		0%		0%		1%		100%	0%
Trailwoods	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Oakland Hills	88%	88%	12%	12%	0%	0%	0%	0%	0%	0%	100%	100%
Total	96%	96%	3%	4%	0%	0%	0%	0%	1%	1%	100%	100%
Pasco County:												
Wis-Bar	99%	99%	1%	1%	0%	0%	0%	0%	0%	0%	100%	100%
Buena Vista	98%		2%		0%		0%		0%		100%	0%
Summertree	83%	98%	2%	2%	0%	0%	0%	0%	15%	0%	100%	100%
Orangewood	91%		8%		0%		0%		1%		100%	0%
Total	91%	98%	3%	2%	0%	0%	0%	0%	6%	0%	100%	100%
Orange County:												
Crescent Heights	98%		2%		0%		0%		0%		100%	0%
Davis Shores	100%		0%		0%		0%		0%		100%	0%
Total	98%	0%	2%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Marion County:												
Golden Hills	96%		3%		0%		0%		1%		100%	0%
Crownwood	95%	100%	0%	0%	0%	0%	0%	0%	5%	0%	100%	100%
Total	96%	100%	3%	0%	0%	0%	0%	0%	1%	0%	100%	100%
Pinellas County:												
Lake Tarpon	94%		0%		0%		0%		6%		100%	0%
Total	94%	0%	0%	0%	0%	0%	0%	0%	6%	0%	100%	0%
Total All Systems	94%	97%	3%	3%	0%	0%	0%	0%	3%	0%	100%	100%

Utilities, Inc. of Florida
Revenue Comparison

	Seminole				Marion				Pasco			
Revenue	Water	Sewer	Total	Percent of Total	Water	Sewer	Total	Percent of Total	Water	Sewer	Total	Percent of Total
Residential	$ 559,523	$ 361,159	$ 920,681	96%	$ 136,143	$ 33,626	$ 169,770	81%	$ 361,678	$ 275,947	$ 637,625	91%
Commercial	$ 21,697	$ 21,661	$ 43,358	4%	$ 14,294	$ 24,846	$ 39,140	19%	$ 52,774	$ 9,310	$ 62,084	9%
Total	$ 581,220	$ 382,820	$ 964,039	100%	$ 150,437	$ 58,472	$ 208,910	100%	$ 414,452	$ 285,257	$ 699,709	100%

	Orange				Pinellas				Total			
Revenue	Water	Sewer	Total	Percent of Total	Water	Sewer	Total	Percent of Total	Water	Sewer	Total	Percent of Total
Residential	$ 82,532	N/A	$ 82,532	99%	$ 50,133	N/A	$ 50,133	93%	$ 1,190,009	$ 670,732	$ 1,860,741	93%
Commercial	$ 1,184	N/A	$ 1,184	1%	$ 3,765	N/A	$ 3,765	7%	$ 93,714	$ 55,817	$ 149,531	7%
Total	$ 83,716	N/A	$ 83,716	100%	$ 53,898	N/A	$ 53,898	100%	$ 1,283,723	$ 726,549	$ 2,010,272	100%

Utilities, Inc. of Florida
Subsidiary Revenue Statistics 2001

		Water				
Company Number	Company Name	Residential Revenue	Commercial Revenue	Total Revenue	Residential Revenue as Percent of Total	Commercial Revenue as Percent of Total
C-005	Apple Canyon Utility Co.	$ 236,391	$ 7,413	$ 243,804	96.96%	3.04%
C-006	Camelot Utilities Co.	84,067		84,067	100.00%	0.00%
C-007	Charmar Water Co.	21,057		21,057	100.00%	0.00%
C-008	Cherry Hill Water Co.	88,289		88,289	100.00%	0.00%
C-009	Clarendon Water Co.	132,673		132,673	100.00%	0.00%
C-011	County Line Water Co.	33,464		33,464	100.00%	0.00%
C-012	Del Mar Water Co.	21,650		21,650	100.00%	0.00%
C-013	Ferson Creek Water Co.	117,518	791	118,309	99.33%	0.67%
C-014	Galena Territory Utilities	444,591	46,712	491,303	90.49%	9.51%
C-015	Killarney Water Co.	78,716	299	79,015	99.62%	0.38%
C-016	Lake Holiday Utilities Corp.	482,255	1,329	483,584	99.73%	0.27%
C-017	Lake Wildwood Utilities Corp.	181,986	4,116	186,102	97.79%	2.21%
C-018	Northern Hills Water & Sewer Co.	41,848		41,848	100.00%	0.00%
C-020	Lake Marian Water Corporation	121,643		121,643	100.00%	0.00%
C-022	Valentine Water Service, Inc.	32,363		32,363	100.00%	0.00%
C-023	Walk Up Woods Water Co.	63,797		63,797	100.00%	0.00%
C-024	Whispering Hills Water Co.	607,328		607,328	100.00%	0.00%
C-026	Medina Utilities Corp.			-		
C-028	Cedar Bluff Utilities, Inc.			-		
C-029	Harbor Ridge Utilities, Inc.	74,683	4,731	79,414	94.04%	5.96%
C-030	Great Northern Utilities, Inc.	108,600		108,600	100.00%	0.00%
C-034	Utilities, Inc. of Nevada	459,338	14,134	473,472	97.01%	2.99%
C-035	Spring Creek Utilities Co.	1,049,350	100,784	1,150,134	91.24%	8.76%
C-036	Louisiana Water Service, Inc.	898,450	55,519	953,969	94.18%	5.82%
C-038	Utilities, Inc. of Louisiana	434,139	281,373	715,512	60.68%	39.32%
C-040	Utilities, Inc. of Maryland	428,932	1,532	430,464	99.64%	0.36%
C-041	Colchester Public Service Co.			-		
C-042	Green Ridge Utilities, Inc.	261,855		261,855	100.00%	0.00%
C-043	Province Utilities, Inc.	320,640		320,640	100.00%	0.00%
C-044	Maryland Water Services, Inc.	210,877	8,836	219,713	95.98%	4.02%
C-047	Massanutten Public Service Corp.	397,475	62,145	459,620	86.48%	13.52%
C-050	Holiday Service Corp	224,775		224,775	100.00%	0.00%
C-052	UI of Pennsylvania			-		
C-053	Penn Estates Utilities, Inc.	304,552		304,552	100.00%	0.00%
C-055	Utilities Inc. of Georgia	1,292,173	47,349	1,339,522	96.47%	3.53%
C-056	Elk River Utilities, Inc.	90,161	15,976	106,137	84.95%	15.05%
C-057	Montague Water Company	243,840	26,635	270,475	90.15%	9.85%
C-060	Twin Lakes Utilities, Inc.	684,261	7,033	691,294	98.98%	1.02%
C-061	Tierre Verde Utilities			-		
C-062	Lake Placid Utilities, Inc.	29,702	13,116	42,818	69.37%	30.63%
C-064	Eastlake Water Service, Inc.	112,806	7,579	120,385	93.70%	6.30%
C-065	Charleston Utilities, Inc.	253,207	46,178	299,385	84.58%	15.42%
C-066	Pebble Creek Utilities, Inc.	560,733	95,990	656,723	85.38%	14.62%
C-067	Alafaya Utilities, Inc.			-		
C-068	Utilities, Inc. of Longwood			-		
C-069	Wedgefield Utilities, Inc.	372,929	16,398	389,327	95.79%	4.21%
C-070	Carolina Water Service, Inc.	1,487,262	119,945	1,607,207	92.54%	7.46%
C-072	Cypress Lakes Util Inc-W&S	97,074	10,301	107,375	90.41%	9.59%
C-073	Utilities, Inc. Eagle Ridge-S			-		
C-074	Southland Utilities, Inc.	49,862		49,862	100.00%	0.00%
C-075	United Utility Companies, Inc.	31,563		31,563	100.00%	0.00%
C-077	South Carolina Utilities, Inc.			-		
C-079	Tega Cay Water Service, Inc.	350,044	5,340	355,384	98.50%	1.50%
C-080	Carolina Wtr Serv. Inc. of NC	5,584,233	417,806	6,002,039	93.04%	6.96%
C-081	Riverpointe Utility Corp.	75,304	1,769	77,073	97.70%	2.30%

Utilities, Inc. of Florida
Subsidiary Revenue Statistics 2001

Company Number	Company Name	Water				
		Residential Revenue	Commercial Revenue	Total Revenue	Residential Revenue as Percent of Total	Commercial Revenue as Percent of Total
C-083	CWS Systems, Inc. - Fairfield	1,384,723	112,378	1,497,101	92.49%	7.51%
C-085	Watauga Vista Water Corp.	35,349		35,349	100.00%	0.00%
C-086	Carolina Trace Utilities, Inc.	321,407	22,150	343,557	93.55%	6.45%
C-087	Transylvania Utilities, Inc.	251,090	5,892	256,982	97.71%	2.29%
C-088	Mid-County Services, Inc.			-		
C-089	Lake Utilities, Inc.	694,825	22,892	717,717	96.81%	3.19%
C-090	Utilities, Inc. of Florida	1,184,192	99,531	1,283,723	92.25%	7.75%
C-091	Miles Grant Water Sewer Co., Inc.	247,239	12,103	259,342	95.33%	4.67%
C-092	Tennessee Water Service, Inc.	210,187		210,187	100.00%	0.00%
C-101	Sanlando Utilities Corp	1,656,436	186,782	1,843,218	89.87%	10.13%
C-102	Lake Groves Utilities, Inc.	726,999	10,591	737,590	98.56%	1.44%
C-103	Utilities Inc of Sandalhaven			-		
C-104	Bayside Utility Services Inc.	59,789	2,296	62,085	96.30%	3.70%
C-105	South Gate Utilities, Inc.	1,528,653	201,619	1,730,272	88.35%	11.65%
C-109	Sandy Creek			-		
C-120	North Topsail Utilities, Inc.			-		
C-121	Carolina Pines Util Inc.			-		
C-122	Bradfield Farms Water Company	184,268		184,268	100.00%	0.00%
C-123	Nero Utility Services, Inc.	20,594		20,594	100.00%	0.00%
C-133	Sky Ranch Water Services	187,085	4,969	192,054	97.41%	2.59%
C-135	Bermuda Water Company Inc.	1,567,827	242,056	1,809,883	86.63%	13.37%
C-093	Bio Tech, Inc.+ Contract Operations	N/A	N/A	N/A	N/A	N/A N/A
Total		$ 29,539,119	$ 2,344,388	$ 31,883,507	93%	7%

(1) Information obtained from 2001 Annual Report.

Utilities, Inc. of Florida
Subsidiary Revenue Statistics 2001

		Sewer				
Company Number	Company Name	Residential Revenue	Commercial Revenue	Total Revenue	Residential Revenue as Percent of Total	Commercial Revenue as Percent of Total
C-005	Apple Canyon Utility Co.			$ -		
C-006	Camelot Utilities Co.	$ 98,491		98,491	100.00%	0.00%
C-007	Charmar Water Co.			-		
C-008	Cherry Hill Water Co.			-		
C-009	Clarendon Water Co.			-		
C-011	County Line Water Co.			-		
C-012	Del Mar Water Co.			-		
C-013	Ferson Creek Water Co.	131,419	868	132,287	99.34%	0.66%
C-014	Galena Territory Utilities	164,469	32,656	197,125	83.43%	16.57%
C-015	Killarney Water Co.			-		
C-016	Lake Holiday Utilities Corp.			-		
C-017	Lake Wildwood Utilities Corp.			-		
C-018	Northern Hills Water & Sewer Co.	47,156		47,156	100.00%	0.00%
C-020	Lake Marian Water Corporation			-		
C-022	Valentine Water Service, Inc.			-		
C-023	Walk Up Woods Water Co.			-		
C-024	Whispering Hills Water Co.			-		
C-026	Medina Utilities Corp.	227,551		227,551	100.00%	0.00%
C-028	Cedar Bluff Utilities, Inc.	45,776		45,776	100.00%	0.00%
C-029	Harbor Ridge Utilities, Inc.	26,547	840	27,387	96.93%	3.07%
C-030	Great Northern Utilities, Inc.			-		
C-034	Utilities, Inc. of Nevada			-		
C-035	Spring Creek Utilities Co.	4,300		4,300	100.00%	0.00%
C-036	Louisiana Water Service, Inc.	857,063	49,625	906,688	94.53%	5.47%
C-038	Utilities, Inc. of Louisiana	504,743	624,116	1,128,859	44.71%	55.29%
C-040	Utilities, Inc. of Maryland	474,260	1,711	475,971	99.64%	0.36%
C-041	Colchester Public Service Co.	160,253		160,253	100.00%	0.00%
C-042	Green Ridge Utilities, Inc.			-		
C-043	Province Utilities, Inc.			-		
C-044	Maryland Water Services, Inc.	227,752	18,396	246,148	92.53%	7.47%
C-047	Massanutten Public Service Corp.	481,403	84,476	565,879	85.07%	14.93%
C-050	Holiday Service Corp			-		
C-052	UI of Pennsylvania	507,580	8,294	515,874	98.39%	1.61%
C-053	Penn Estates Utilities, Inc.	551,833		551,833	100.00%	0.00%
C-055	Utilities Inc. of Georgia	1,285,360	5,723	1,291,083	99.56%	0.44%
C-056	Elk River Utilities, Inc.	41,879	7,308	49,187	85.14%	14.86%
C-057	Montague Water Company	81,992	16,867	98,859	82.94%	17.06%
C-060	Twin Lakes Utilities, Inc.	941,574	35,508	977,082	96.37%	3.63%
C-061	Tierre Verde Utilities	491,240		491,240	100.00%	0.00%
C-062	Lake Placid Utilities, Inc.	52,729	14,809	67,538	78.07%	21.93%
C-064	Eastlake Water Service, Inc.	133,247	6,919	140,166	95.06%	4.94%
C-065	Charleston Utilities, Inc.			-		
C-066	Pebble Creek Utilities, Inc.	577,298	22,592	599,890	96.23%	3.77%
C-067	Alafaya Utilities, Inc.	1,692,638	84,057	1,776,695	95.27%	4.73%
C-068	Utilities, Inc. of Longwood	571,933	106,566	678,499	84.29%	15.71%
C-069	Wedgefield Utilities, Inc.	415,028	11,594	426,622	97.28%	2.72%
C-070	Carolina Water Service, Inc.	3,275,622	159,262	3,434,884	95.36%	4.64%
C-072	Cypress Lakes Util Inc-W&S	223,018	6,414	229,432	97.20%	2.80%
C-073	Utilities, Inc. Eagle Ridge-S	443,614	220,254	663,868	66.82%	33.18%
C-074	Southland Utilities, Inc.			-		
C-075	United Utility Companies, Inc.	341,696		341,696	100.00%	0.00%
C-077	South Carolina Utilities, Inc.	86,072		86,072	100.00%	0.00%
C-079	Tega Cay Water Service, Inc.	565,726	15,647	581,373	97.31%	2.69%
C-080	Carolina Wtr Serv. Inc. of NC	4,060,460	301,889	4,362,349	93.08%	6.92%
C-081	Riverpointe Utility Corp.	60,504	508	61,012	99.17%	0.83%

Utilities, Inc. of Florida
Subsidiary Revenue Statistics 2001

		Sewer				
Company Number	Company Name	Residential Revenue	Commercial Revenue	Total Revenue	Residential Revenue as Percent of Total	Commercial Revenue as Percent of Total
C-083	CWS Systems, Inc. - Fairfield	812,943	105,732	918,675	88.49%	11.51%
C-085	Watauga Vista Water Corp.			-		
C-086	Carolina Trace Utilities, Inc.	362,216	6,613	368,829	98.21%	1.79%
C-087	Transylvania Utilities, Inc.	255,496	5,413	260,909	97.93%	2.07%
C-088	Mid-County Services, Inc.	1,051,132		1,051,132	100.00%	0.00%
C-089	Lake Utilities, Inc.			-		
C-090	Utilities, Inc. of Florida	672,330	54,219	726,549	92.54%	7.46%
C-091	Miles Grant Water Sewer Co., Inc.	304,283	9,727	314,010	96.90%	3.10%
C-092	Tennessee Water Service, Inc.			-		
C-101	Sanlando Utilities Corp	2,731,366	233,996	2,965,362	92.11%	7.89%
C-102	Lake Groves Utilities, Inc.	500,333	10,957	511,290	97.86%	2.14%
C-103	Utilities Inc of Sandalhaven	172,118	23,054	195,172	88.19%	11.81%
C-104	Bayside Utility Services Inc.	82,988	4,740	87,728	94.60%	5.40%
C-105	South Gate Utilities, Inc.			-		
C-109	Sandy Creek			-		
C-120	North Topsail Utilities, Inc.	773,322	98,692	872,014	88.68%	11.32%
C-121	Carolina Pines Util Inc.	46,714	1,604	48,318	96.68%	3.32%
C-122	Bradfield Farms Water Company	268,267		268,267	100.00%	0.00%
C-123	Nero Utility Services, Inc.	25,120		25,120	100.00%	0.00%
C-133	Sky Ranch Water Services			-		
C-135	Bermuda Water Company Inc.			-		
C-093	Bio Tech, Inc.+ Contract Operations	N/A	N/A	N/A	N/A	N/A N/A
Total		$ 27,910,854	$ 2,391,646	$ 30,302,500	92%	8%

(1) Information obtained from 2001 Annual Report.

Utilities, Inc. of Florida
Subsidiary Revenue Statistics 2001

Company Number	Company Name	Totals				
		Residential Revenue	Commercial Revenue	Total Revenue	Residential Revenue as Percent of Total	Commercial Revenue as Percent of Total
C-005	Apple Canyon Utility Co.	$ 236,391	$ 7,413	$ 243,804	96.96%	3.04%
C-006	Camelot Utilities Co.	182,558	-	182,558	100.00%	0.00%
C-007	Charmar Water Co.	21,057	-	21,057	100.00%	0.00%
C-008	Cherry Hill Water Co.	88,289	-	88,289	100.00%	0.00%
C-009	Clarendon Water Co.	132,673	-	132,673	100.00%	0.00%
C-011	County Line Water Co.	33,464	-	33,464	100.00%	0.00%
C-012	Del Mar Water Co.	21,650	-	21,650	100.00%	0.00%
C-013	Ferson Creek Water Co.	248,937	1,659	250,596	99.34%	0.66%
C-014	Galena Territory Utilities	609,060	79,368	688,428	88.47%	11.53%
C-015	Killarney Water Co.	78,716	299	79,015	99.62%	0.38%
C-016	Lake Holiday Utilities Corp.	482,255	1,329	483,584	99.73%	0.27%
C-017	Lake Wildwood Utilities Corp.	181,986	4,116	186,102	97.79%	2.21%
C-018	Northern Hills Water & Sewer Co.	89,004	-	89,004	100.00%	0.00%
C-020	Lake Marian Water Corporation	121,643	-	121,643	100.00%	0.00%
C-022	Valentine Water Service, Inc.	32,363	-	32,363	100.00%	0.00%
C-023	Walk Up Woods Water Co.	63,797	-	63,797	100.00%	0.00%
C-024	Whispering Hills Water Co.	607,328	-	607,328	100.00%	0.00%
C-026	Medina Utilities Corp.	227,551	-	227,551	100.00%	0.00%
C-028	Cedar Bluff Utilities, Inc.	45,776	-	45,776	100.00%	0.00%
C-029	Harbor Ridge Utilities, Inc.	101,230	5,571	106,801	94.78%	5.22%
C-030	Great Northern Utilities, Inc.	108,600	-	108,600	100.00%	0.00%
C-034	Utilities, Inc. of Nevada	459,338	14,134	473,472	97.01%	2.99%
C-035	Spring Creek Utilities Co.	1,053,650	100,784	1,154,434	91.27%	8.73%
C-036	Louisiana Water Service, Inc.	1,755,513	105,144	1,860,657	94.35%	5.65%
C-038	Utilities, Inc. of Louisiana	938,882	905,489	1,844,371	50.91%	49.09%
C-040	Utilities, Inc. of Maryland	903,192	3,243	906,435	99.64%	0.36%
C-041	Colchester Public Service Co.	160,253	-	160,253	100.00%	0.00%
C-042	Green Ridge Utilities, Inc.	261,855	-	261,855	100.00%	0.00%
C-043	Province Utilities, Inc.	320,640	-	320,640	100.00%	0.00%
C-044	Maryland Water Services, Inc.	438,629	27,232	465,861	94.15%	5.85%
C-047	Massanutten Public Service Corp.	878,878	146,621	1,025,499	85.70%	14.30%
C-050	Holiday Service Corp	224,775	-	224,775	100.00%	0.00%
C-052	UI of Pennsylvania	507,580	8,294	515,874	98.39%	1.61%
C-053	Penn Estates Utilities, Inc.	856,385	-	856,385	100.00%	0.00%
C-055	Utilities Inc. of Georgia	2,577,533	53,072	2,630,605	97.98%	2.02%
C-056	Elk River Utilities, Inc.	132,040	23,284	155,324	85.01%	14.99%
C-057	Montague Water Company	325,832	43,502	369,334	88.22%	11.78%
C-060	Twin Lakes Utilities, Inc.	1,625,835	42,541	1,668,376	97.45%	2.55%
C-061	Tierre Verde Utilities	491,240	-	491,240	100.00%	0.00%
C-062	Lake Placid Utilities, Inc.	82,431	27,925	110,356	74.70%	25.30%
C-064	Eastlake Water Service, Inc.	246,053	14,498	260,551	94.44%	5.56%
C-065	Charleston Utilities, Inc.	253,207	46,178	299,385	84.58%	15.42%
C-066	Pebble Creek Utilities, Inc.	1,138,031	118,582	1,256,613	90.56%	9.44%
C-067	Alafaya Utilities, Inc.	1,692,638	84,057	1,776,695	95.27%	4.73%
C-068	Utilities, Inc. of Longwood	571,933	106,566	678,499	84.29%	15.71%
C-069	Wedgefield Utilities, Inc.	787,957	27,992	815,949	96.57%	3.43%
C-070	Carolina Water Service, Inc.	4,762,884	279,207	5,042,091	94.46%	5.54%
C-072	Cypress Lakes Util Inc-W&S	320,092	16,715	336,807	95.04%	4.96%
C-073	Utilities, Inc. Eagle Ridge-S	443,614	220,254	663,868	66.82%	33.18%
C-074	Southland Utilities, Inc.	49,862	-	49,862	100.00%	0.00%
C-075	United Utility Companies, Inc.	373,259	-	373,259	100.00%	0.00%
C-077	South Carolina Utilities, Inc.	86,072	-	86,072	100.00%	0.00%
C-079	Tega Cay Water Service, Inc.	915,770	20,987	936,757	97.76%	2.24%
C-080	Carolina Wtr Serv. Inc. of NC	9,644,693	719,695	10,364,388	93.06%	6.94%
C-081	Riverpointe Utility Corp.	135,808	2,277	138,085	98.35%	1.65%

Utilities, Inc. of Florida
Subsidiary Revenue Statistics 2001

Company Number	Company Name	Totals Residential Revenue	Commercial Revenue	Total Revenue	Residential Revenue as Percent of Total	Commercial Revenue as Percent of Total
C-083	CWS Systems, Inc. - Fairfield	2,197,666	218,110	2,415,776	90.97%	9.03%
C-085	Watauga Vista Water Corp.	35,349	-	35,349	100.00%	0.00%
C-086	Carolina Trace Utilities, Inc.	683,623	28,763	712,386	95.96%	4.04%
C-087	Transylvania Utilities, Inc.	506,586	11,305	517,891	97.82%	2.18%
C-088	Mid-County Services, Inc.	1,051,132	-	1,051,132	100.00%	0.00%
C-089	Lake Utilities, Inc.	694,825	22,892	717,717	96.81%	3.19%
C-090	Utilities, Inc. of Florida	1,856,522	153,750	2,010,272	92.35%	7.65%
C-091	Miles Grant Water Sewer Co., Inc.	551,522	21,830	573,352	96.19%	3.81%
C-092	Tennessee Water Service, Inc.	210,187	-	210,187	100.00%	0.00%
C-101	Sanlando Utilities Corp	4,387,802	420,778	4,808,580	91.25%	8.75%
C-102	Lake Groves Utilities, Inc.	1,227,332	21,548	1,248,880	98.27%	1.73%
C-103	Utilities Inc of Sandalhaven	172,118	23,054	195,172	88.19%	11.81%
C-104	Bayside Utility Services Inc.	142,777	7,036	149,813	95.30%	4.70%
C-105	South Gate Utilities, Inc.	1,528,653	201,619	1,730,272	88.35%	11.65%
C-109	Sandy Creek	-	-	-	#DIV/0!	#DIV/0!
C-120	North Topsail Utilities, Inc.	773,322	98,692	872,014	88.68%	11.32%
C-121	Carolina Pines Util Inc.	46,714	1,604	48,318	96.68%	3.32%
C-122	Bradfield Farms Water Company	452,535	-	452,535	100.00%	0.00%
C-123	Nero Utility Services, Inc.	45,714	-	45,714	100.00%	0.00%
C-133	Sky Ranch Water Services	187,085	4,969	192,054	97.41%	2.59%
C-135	Bermuda Water Company Inc.	1,567,827	242,056	1,809,883	86.63%	13.37%
C-093	Bio Tech, Inc.+ Contract Operations	N/A	N/A	N/A	N/A	N/A
Total		$ 57,449,973	$ 4,736,034	$ 62,186,007	92%	8%

(1) Information obtained from 2001 Annual Report.

Utilities, Inc. of Florida
Subsidiary Statistics 2001

Company Number	Company Name	Water Plant in Service	Water Accum. Depr.	Water Net Plant	Sewer Plant in Service	Sewer Accum. Depr.	Sewer Net Plant	Total Net Plant	Percent of Total
C-005	Apple Canyon Utility Co.	$ 1,877,075	$ 447,084	$ 1,429,991				$ 1,429,991	0.41%
C-006	Camelot Utilities Co.	588,419	54,648	533,771	$ 607,963	$ 151,051	$ 456,912	990,683	0.28%
C-007	Charmar Water Co.	81,283	9,142	72,141				72,141	0.02%
C-008	Cherry Hill Water Co.	187,715	7,719	179,996				179,996	0.05%
C-009	Clarendon Water Co.	436,866	36,946	399,920				399,920	0.11%
C-011	County Line Water Co.	101,400	23,013	78,387				78,387	0.02%
C-012	Del Mar Water Co.	60,651	13,870	46,781				46,781	0.01%
C-013	Ferson Creek Water Co.	1,010,843	264,496	746,347	1,494,811	436,524	1,058,287	1,804,634	0.51%
C-014	Galena Territory Utilities	4,894,016	1,183,899	3,710,117	2,071,075	403,740	1,667,335	5,377,452	1.53%
C-015	Killarney Water Co.	242,047	75,587	166,460				166,460	0.05%
C-016	Lake Holiday Utilities Corp.	1,918,174	524,297	1,393,877				1,393,877	0.40%
C-017	Lake Wildwood Utilities Corp.	864,643	247,198	617,445				617,445	0.18%
C-018	Northern Hills Water & Sewer Co.	379,553	108,654	270,899	446,689	159,779	286,910	557,809	0.16%
C-020	Lake Marian Water Corporation	537,736	164,727	373,009				373,009	0.11%
C-022	Valentine Water Service, Inc.	104,629	10,346	94,283				94,283	0.03%
C-023	Walk Up Woods Water Co.	178,267	45,654	132,613				132,613	0.04%
C-024	Whispering Hills Water Co.	3,271,045	847,082	2,423,964				2,423,964	0.69%
C-026	Medina Utilities Corp.			0	906,882	277,131	629,751	629,751	0.18%
C-028	Cedar Bluff Utilities, Inc.			0	430,770	119,646	311,124	311,124	0.09%
C-029	Harbor Ridge Utilities, Inc.	722,887	90,065	632,822	316,934	115,283	201,651	834,473	0.24%
C-030	Great Northern Utilities, Inc.	522,115	212,042	310,073				310,073	0.09%
C-034	Utilities, Inc. of Nevada	1,515,136	212,410	1,302,726				1,302,726	0.37%
C-035	Spring Creek Utilities Co.	4,885,970	354,952	4,531,018	359,944	57,996	301,948	4,832,966	1.37%
C-036	Louisiana Water Service, Inc.	5,327,174	490,570	4,836,604	6,829,436	730,236	6,099,200	10,935,804	3.11%
C-038	Utilities, Inc. of Louisiana	7,710,050	1,472,545	6,237,505	11,395,147	2,210,147	9,185,000	15,422,505	4.39%
C-040	Utilities, Inc. of Maryland	2,547,660	293,698	2,253,962	3,218,031	443,931	2,774,100	5,028,062	1.43%
C-041	Colchester Public Service Co.			0	939,341	143,478	795,863	795,863	0.23%
C-042	Green Ridge Utilities, Inc.	1,337,625	328,347	1,009,278				1,009,278	0.29%
C-043	Province Utilities, Inc.	2,065,369	750,015	1,315,354				1,315,354	0.37%
C-044	Maryland Water Services, Inc.	2,164,393	625,029	1,539,364	1,943,570	615,848	1,327,722	2,867,086	0.82%
C-047	Massanutten Public Service Corp.	5,137,996	312,126	4,825,870	6,170,398	490,956	5,679,442	10,505,312	2.99%
C-050	Holiday Service Corp	1,133,814	129,111	1,004,703				1,004,703	0.29%
C-052	UI of Pennsylvania			0	4,192,755	1,153,976	3,038,779	3,038,779	0.86%
C-053	Penn Estates Utilities, Inc.	3,068,457	671,346	2,397,111	4,877,490	993,201	3,884,289	6,281,400	1.79%

Utilities, Inc. of Florida
Subsidiary Statistics 2001

Company Number	Company Name	Water Plant in Service	Water Accum. Depr.	Water Net Plant	Sewer Plant in Service	Sewer Accum. Depr.	Sewer Net Plant	Total Net Plant	Percent of Total
C-055	Utilities Inc. of Georgia	5,831,801	689,571	5,142,230	12,791,687	1,082,134	11,709,553	16,851,784	4.79%
C-056	Elk River Utilities, Inc.	1,712,337	330,402	1,381,935	328,619	124,619	204,000	1,585,935	0.45%
C-057	Montague Water Company	1,983,108	590,901	1,392,207			0	1,392,207	0.40%
C-060	Twin Lakes Utilities, Inc.	3,873,878	841,826	3,032,052	8,594,881	1,757,528	6,837,353	9,869,405	2.81%
C-061	Tierre Verde Utilities			0	2,982,558	1,666,829	1,315,729	1,315,729	0.37%
C-062	Lake Placid Utilities, Inc.	273,963	69,287	204,676	433,041	260,901	172,140	376,816	0.11%
C-064	Eastlake Water Service, Inc.	1,366,222	717,824	648,398	2,039,858	1,076,206	963,652	1,612,050	0.46%
C-065	Charleston Utilities, Inc.	925,106	147,904	777,202			0	777,202	0.22%
C-066	Pebble Creek Utilities, Inc.	1,511,518	367,530	1,143,988	4,341,311	1,177,621	3,163,690	4,307,678	1.23%
C-067	Alafaya Utilities, Inc.			0	14,129,303	4,157,367	9,971,936	9,971,936	2.84%
C-068	Utilities, Inc. of Longwood			0	3,411,156	1,246,319	2,164,837	2,164,837	0.62%
C-069	Wedgefield Utilities, Inc.	2,908,609	1,100,437	1,808,172	6,310,447	2,498,007	3,812,440	5,620,612	1.60%
C-070	Carolina Water Service, Inc.	10,824,167	1,549,014	9,275,153	22,088,507	2,266,618	19,821,889	29,097,043	8.28%
C-072	Cypress Lakes Util Inc-W&S	1,285,608	292,687	992,921	2,522,051	529,737	1,992,314	2,985,235	0.85%
C-073	Utilities, Inc. Eagle Ridge-S			0	5,373,477	2,021,131	3,352,346	3,352,346	0.95%
C-074	Southland Utilities, Inc.	292,057	16,883	275,174				275,174	0.08%
C-075	United Utility Companies, Inc.	447,984	34,755	413,230	2,736,999	211,932	2,525,067	2,938,296	0.84%
C-077	South Carolina Utilities, Inc.				533,398	136,237	397,161	397,161	0.11%
C-079	Tega Cay Water Service, Inc.	2,808,503	507,119	2,301,384	8,689,406	1,550,143	7,139,263	9,440,648	2.69%
C-080	Carolina Wtr Serv. Inc. of NC	41,569,735	5,688,267	35,881,468	25,069,629	4,334,937	20,734,692	56,616,159	16.10%
C-081	Riverpointe Utility Corp.	542,976	79,498	463,478	744,505	113,261	631,244	1,094,722	0.31%
C-083	CWS Systems, Inc. - Fairfield	9,623,321	1,677,454	7,945,867	8,067,855	1,344,648	6,723,207	14,669,074	4.17%
C-085	Watauga Vista Water Corp.	230,774	36,626	194,149				194,149	0.06%
C-086	Carolina Trace Utilities, Inc.	1,843,604	172,507	1,671,098	3,770,573	527,345	3,243,227	4,914,325	1.40%
C-087	Transylvania Utilities, Inc.	3,304,188	733,080	2,571,108	4,766,525	1,319,146	3,447,379	6,018,487	1.71%
C-088	Mid-County Services, Inc.				5,124,179	1,394,341	3,729,838	3,729,838	1.06%
C-089	Lake Utilities, Inc.	6,897,111	579,940	6,317,171				6,317,171	1.80%
C-090	Utilities, Inc. of Florida	6,472,485	1,990,188	4,482,297	3,862,870	1,123,009	2,739,861	7,222,159	2.05%
C-091	Miles Grant Water Sewer Co., Inc.	1,212,425	381,910	830,515	2,034,538	412,813	1,621,725	2,452,240	0.70%
C-092	Tennessee Water Service, Inc.	1,486,400	139,359	1,347,041				1,347,041	0.38%
C-101	Sanlando Utilities Corp	13,228,005	6,605,167	6,622,838	14,398,515	8,481,835	5,916,679	12,539,517	3.57%
C-102	Lake Groves Utilities, Inc.	4,016,266	421,642	3,594,624	6,024,898	496,142	5,528,757	9,123,381	2.60%
C-103	Utilities Inc of Sandalhaven				1,938,531	573,549	1,364,982	1,364,982	0.39%
C-104	Bayside Utility Services Inc.	218,829	109,267	109,562	377,401	151,568	225,832	335,395	0.10%

Utilities, Inc. of Florida
Subsidiary Statistics 2001

Company Number	Company Name	Water Plant in Service	Water Accum. Depr.	Water Net Plant	Sewer Plant in Service	Sewer Accum. Depr.	Sewer Net Plant	Total Net Plant	Percent of Total
C-105	South Gate Utilities, Inc.	2,274,834	1,215,383	1,059,451				1,059,451	0.30%
C-109	Sandy Creek	60,886	(5,774)	66,660	61,270	(7,191)	68,461	135,121	0.04%
C-120	North Topsail Utilities, Inc.				8,106,966	1,078,537	7,028,429	7,028,429	2.00%
C-121	Carolina Pines Util Inc.	2,549		2,549	391,892	285,965	105,926	108,476	0.03%
C-122	Bradfield Farms Water Company	1,698,587	291,932	1,406,655	1,794,020	294,425	1,499,595	2,906,250	0.83%
C-123	Nero Utility Services, Inc.	219,078	4,109	214,969	304,230	22,939	281,292	496,261	0.14%
C-133	Sky Ranch Water Services	2,211,422	208,290	2,003,132				2,003,132	0.57%
C-135	Bermuda Water Company Inc.	8,363,037	2,885,643	5,477,394				5,477,394	1.56%
	Contract Companies								0.00%
	New Companies	9,701,888	1,999,577	7,702,311	11,431,839	2,584,218	8,847,621	16,549,933	4.71%
C-093	Bio Tech, Inc.				1,067,275	98,544	968,731	968,731	0.28%
Total		$ 206,096,271	$ 42,476,821	$ 163,619,451	$ 242,845,447	$ 54,896,285	$ 187,949,162	$ 351,568,613	100%

Utilities, Inc. of Florida
Subsidiary Statistics 2001

Company Number	Company Name	Water Revenue	Sewer Revenue	Total Revenue	Percent of Total	Customer Equivalent	Percent of Total	Weighted Factor
C-005	Apple Canyon Utility Co.	$ 243,804		$ 243,804	0.37%	1,188	0.61%	0.46%
C-006	Camelot Utilities Co.	84,067	$ 98,491	182,558	0.28%	306	0.16%	0.24%
C-007	Charmar Water Co.	21,057		21,057	0.03%	53	0.03%	0.03%
C-008	Cherry Hill Water Co.	88,289		88,289	0.13%	235	0.12%	0.10%
C-009	Clarendon Water Co.	135,061		135,061	0.20%	479	0.25%	0.19%
C-011	County Line Water Co.	33,464		33,464	0.05%	120	0.06%	0.04%
C-012	Del Mar Water Co.	21,650		21,650	0.03%	42	0.02%	0.02%
C-013	Ferson Creek Water Co.	118,309	132,287	250,596	0.38%	566	0.29%	0.39%
C-014	Galena Territory Utilities	491,303	197,125	688,428	1.04%	2,262	1.16%	1.24%
C-015	Killarney Water Co.	79,015		79,015	0.12%	350	0.18%	0.12%
C-016	Lake Holiday Utilities Corp.	483,583		483,583	0.73%	1,820	0.93%	0.69%
C-017	Lake Wildwood Utilities Corp.	186,102		186,102	0.28%	743	0.38%	0.28%
C-018	Northern Hills Water & Sewer Co.	41,848	47,156	89,004	0.13%	265	0.14%	0.14%
C-020	Lake Marian Water Corporation	121,643		121,643	0.18%	278	0.14%	0.14%
C-022	Valentine Water Service, Inc.	32,363		32,363	0.05%	71	0.04%	0.04%
C-023	Walk Up Woods Water Co.	63,797		63,797	0.10%	220	0.11%	0.08%
C-024	Whispering Hills Water Co.	607,328		607,328	0.92%	2,185	1.12%	0.91%
C-026	Medina Utilities Corp.		227,551	227,551	0.34%	505	0.26%	0.26%
C-028	Cedar Bluff Utilities, Inc.		45,776	45,776	0.07%	132	0.07%	0.08%
C-029	Harbor Ridge Utilities, Inc.	79,403	27,387	106,790	0.16%	428	0.22%	0.21%
C-030	Great Northern Utilities, Inc.	108,600		108,600	0.16%	360	0.18%	0.15%
C-034	Utilities, Inc. of Nevada	473,472		473,472	0.72%	1,783	0.91%	0.67%
C-035	Spring Creek Utilities Co.	1,150,135	4,300	1,154,435	1.75%	3,664	1.88%	1.67%
C-036	Louisiana Water Service, Inc.	953,969	906,688	1,860,657	2.81%	6,816	3.50%	3.14%
C-038	Utilities, Inc. of Louisiana	715,511	1,128,859	1,844,370	2.79%	5,434	2.79%	3.32%
C-040	Utilities, Inc. of Maryland	430,464	475,971	906,435	1.37%	1,765	0.91%	1.24%
C-041	Colchester Public Service Co.		160,253	160,253	0.24%	169	0.09%	0.19%
C-042	Green Ridge Utilities, Inc.	261,855		261,855	0.40%	921	0.47%	0.39%
C-043	Province Utilities, Inc.	320,640		320,640	0.48%	1,478	0.76%	0.54%
C-044	Maryland Water Services, Inc.	219,713	246,148	465,861	0.70%	1,629	0.84%	0.79%
C-047	Massanutten Public Service Corp.	459,620	565,879	1,025,499	1.55%	3,063	1.57%	2.04%
C-050	Holiday Service Corp	224,775		224,775	0.34%	587	0.30%	0.31%
C-052	UI of Pennsylvania		515,873	515,873	0.78%	1,183	0.61%	0.75%
C-053	Penn Estates Utilities, Inc.	304,552	551,833	856,385	1.29%	2,334	1.20%	1.43%

Utilities, Inc. of Florida
Subsidiary Statistics 2001

Company Number	Company Name	Water Revenue	Sewer Revenue	Total Revenue	Percent of Total	Customer Equivalent	Percent of Total	Weighted Factor
C-055	Utilities Inc. of Georgia	1,339,523	1,291,083	2,630,606	3.98%	6,573	3.37%	4.05%
C-056	Elk River Utilities, Inc.	106,137	49,187	155,324	0.23%	349	0.18%	0.29%
C-057	Montague Water Company	270,475		270,475	0.41%	896	0.46%	0.42%
C-060	Twin Lakes Utilities, Inc.	691,294	977,082	1,668,376	2.52%	4,351	2.23%	2.52%
C-061	Tierre Verde Utilities		491,240	491,240	0.74%	1,145	0.59%	0.57%
C-062	Lake Placid Utilities, Inc.	42,818	67,539	110,357	0.17%	326	0.17%	0.15%
C-064	Eastlake Water Service, Inc.	120,384	140,167	260,551	0.39%	1,371	0.70%	0.52%
C-065	Charleston Utilities, Inc.	299,385		299,385	0.45%	1,744	0.89%	0.52%
C-066	Pebble Creek Utilities, Inc.	656,723	599,890	1,256,613	1.90%	2,109	1.08%	1.40%
C-067	Alafaya Utilities, Inc.		1,776,695	1,776,695	2.69%	5,733	2.94%	2.82%
C-068	Utilities, Inc. of Longwood		678,499	678,499	1.03%	1,825	0.94%	0.86%
C-069	Wedgefield Utilities, Inc.	389,328	426,622	815,950	1.23%	1,416	0.73%	1.19%
C-070	Carolina Water Service, Inc.	1,607,207	3,434,884	5,042,091	7.62%	14,040	7.20%	7.70%
C-072	Cypress Lakes Util Inc-W&S	107,375	229,432	336,807	0.51%	1,634	0.84%	0.73%
C-073	Utilities, Inc. Eagle Ridge-S		663,868	663,868	1.00%	2,682	1.38%	1.11%
C-074	Southland Utilities, Inc.	49,862		49,862	0.08%	181	0.09%	0.08%
C-075	United Utility Companies, Inc.	31,563	341,696	373,259	0.56%	1,332	0.68%	0.69%
C-077	South Carolina Utilities, Inc.		86,072	86,072	0.13%	311	0.16%	0.13%
C-079	Tega Cay Water Service, Inc.	355,383	581,373	936,757	1.42%	2,535	1.30%	1.80%
C-080	Carolina Wtr Serv. Inc. of NC	6,002,039	4,362,349	10,364,388	15.67%	27,228	13.96%	15.24%
C-081	Riverpointe Utility Corp.	77,073	61,012	138,085	0.21%	260	0.13%	0.22%
C-083	CWS Systems, Inc. - Fairfield	1,497,101	918,674	2,415,775	3.65%	7,694	3.95%	3.92%
C-085	Watauga Vista Water Corp.	35,349		35,349	0.05%	136	0.07%	0.06%
C-086	Carolina Trace Utilities, Inc.	343,556	368,829	712,386	1.08%	1,687	0.87%	1.11%
C-087	Transylvania Utilities, Inc.	249,519	259,179	508,698	0.77%	2,031	1.04%	1.17%
C-088	Mid-County Services, Inc.		1,051,132	1,051,132	1.59%	3,160	1.62%	1.42%
C-089	Lake Utilities, Inc.	717,717		717,717	1.09%	2,897	1.49%	1.46%
C-090	Utilities, Inc. of Florida	1,283,723	726,549	2,010,272	3.04%	7,781	3.99%	3.03%
C-091	Miles Grant Water Sewer Co., Inc.	259,342	314,010	573,352	0.87%	1,875	0.96%	0.84%
C-092	Tennessee Water Service, Inc.	210,187		210,187	0.32%	505	0.26%	0.32%
C-101	Sanlando Utilities Corp	1,843,218	2,965,362	4,808,579	7.27%	18,603	9.54%	6.79%
C-102	Lake Groves Utilities, Inc.	737,589	511,290	1,248,880	1.89%	2,730	1.40%	1.96%
C-103	Utilities Inc of Sandalhaven		195,172	195,172	0.30%	1,007	0.52%	0.40%
C-104	Bayside Utility Services Inc.	62,086	87,728	149,813	0.23%	431	0.22%	0.18%

Utilities, Inc. of Florida
Subsidiary Statistics 2001

Company Number	Company Name	Water Revenue	Sewer Revenue	Total Revenue	Percent of Total	Customer Equivalent	Percent of Total	Weighted Factor
C-105	South Gate Utilities, Inc.	1,730,272		1,730,272	2.62%	2,913	1.49%	1.47%
C-109	Sandy Creek	28,982	38,741	67,723	0.10%	284	0.15%	0.10%
C-120	North Topsail Utilities, Inc.		872,014	872,014	1.32%	2,337	1.20%	1.51%
C-121	Carolina Pines Util Inc.		48,318	48,318	0.07%	143	0.07%	0.06%
C-122	Bradfield Farms Water Company	184,268	268,267	452,536	0.68%	1,552	0.80%	0.77%
C-123	Nero Utility Services, Inc.	20,594	25,120	45,715	0.07%	189	0.10%	0.10%
C-133	Sky Ranch Water Services	192,053		192,053	0.29%	582	0.30%	0.39%
C-135	Bermuda Water Company Inc.	1,809,882		1,809,882	2.74%	4,983	2.56%	2.28%
	Contract Companies				0.00%	359	0.18%	0.06%
	New Companies	1,576,227	1,537,576	3,113,802	4.71%	9,634	4.94%	4.78%
C-093	Bio Tech, Inc.		884,342	884,342	1.34%	32	0.02%	0.54%
Total		$33,483,628	$ 32,662,569	$ 66,146,197	100%	195,020	100%	100%

Utilities, Inc. of Florida
Allocation Factors Between UIF Counties and Systems

County		Customers Water	Customers Sewer	Customer Equivalent (1)	Water Net Plant	Sewer Net Plant	Total Net Plant	Water Revenue	Sewer Revenue	Total Revenue
Seminole	Weathersfield	709	705	1060						
Seminole	Oakland Shores	225		225						
Seminole	Little Wekiva	61		61						
Seminole	Park Ridge	101		101						
Seminole	Phillips Section	74		74						
Seminole	Crystal Lake	171		168						
Seminole	Ravenna Park/Lincoln Hts.	348	242	469						
Seminole	Bear Lake Manor	221		221						
Seminole	Jansen	249		248						
Seminole	Trailwoods SWR. COLLECTION ONLY	304	298	453						
Seminole	Oakland Hills SWR. COLLECT. ONLY	187	186	280						
Seminole	Total	2650	1431	3360	$ 1,258,982	$ 2,294,890	$ 3,553,872	$ 581,220	$ 382,820	$ 964,039
Marion	Crownwood	89	70	124						
Marion	Golden Hills	381		374						
Marion	Total	470	70	498	$ 338,775	$ 96,611	$ 435,385	$ 150,437	$ 58,472	$ 208,910
Pasco	Bartelt Wis Bar (est 6/00)	140	170	225						
Pasco	Bartelt Buena Vista (est 6/00)	1110		1110						
Pasco	Summertree (PPW) COLLECTION ONLY	892	856	1262						
Pasco	Orangewood	610		610						
Pasco	Total	2752	1026	3207	$ 1,113,605	$ 705,888	$ 1,819,493	$ 414,452	$ 285,257	$ 699,709
Orange	Davis Shores	44		22						
Orange	Crescent Hts. DISTRIBUTION ONLY	283		142						
Orange	Total	327	0	164	$ 82,482		$ 82,482	$ 83,716	$ -	$ 83,716
Pinellas	Total	552	0	552	$ 304,924		$ 304,924	$ 53,898		$ 53,898
Total		6751	2527	7781	$ 6,196,155	$ 6,196,155	$ 6,196,155	$ 6,196,155	$ 6,196,155	$ 2,010,272

(1) Customer Equivalent was used by UIF to allocate expenses between counties.

Utilities, Inc. of Florida
Allocation Factors Between UIF Counties and Systems

County		Customers Water	Customers Sewer	Customer Equivalent (1)	Percent Customer Equivalent	Percent Total Net Plant	Percent Total Revenue	Percent Weighted Factor
Seminole	Weathersfield	709	705	1060	13.62%			
Seminole	Oakland Shores	225		225	2.89%			
Seminole	Little Wekiva	61		61	0.78%			
Seminole	Park Ridge	101		101	1.30%			
Seminole	Phillips Section	74		74	0.95%			
Seminole	Crystal Lake	171		168	2.16%			
Seminole	Ravenna Park/Lincoln Hts.	348	242	469	6.03%			
Seminole	Bear Lake Manor	221		221	2.84%			
Seminole	Jansen	249		248	3.19%			
Seminole	Trailwoods SWR. COLLECTION ONLY	304	298	453	5.82%			
Seminole	Oakland Hills SWR. COLLECT. ONLY	187	186	280	3.60%			
Seminole	Total	2650	1431	3360	43.18%	57.36%	47.96%	49.50%
Marion	Crownwood	89	70	124				
Marion	Golden Hills	381		374				
Marion	Total	470	70	498	6.40%	7.03%	10.39%	7.94%
Pasco	Bartelt Wis Bar (est 6/00)	140	170	225	2.89%			
Pasco	Bartelt Buena Vista (est 6/00)	1110		1110	14.27%			
Pasco	Summertree (PPW) COLLECTION ONLY	892	856	1262	16.22%			
Pasco	Orangewood	610		610	7.84%			
Pasco	Total	2752	1026	3207	41.22%	29.36%	34.81%	35.13%
Orange	Davis Shores	44		22	0.28%			
Orange	Crescent Hts. DISTRIBUTION ONLY	283		142	1.82%			
Orange	Total	327	0	164	2.11%	1.33%	4.16%	2.53%
Pinellas	Total	552	0	552	7.09%	4.92%	2.68%	4.90%
Total		6751	2527	7781	100.00%	100.00%	100.00%	100.00%

(1) Customer Equivalent was used by UIF to allocate expenses between counties.

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Primary Recommendation Seminole 49.50% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 35.13% 2752 72.84% Water	Pasco 1026 27.16% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$ 3,174,113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
												$ -
	Total Expenses	$ 123,209	$ 3,926,979	$ 4,050,188	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities, Inc. of Florida Allocated Expenses					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
												$ -
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Alternative Recommendation: Seminole 49.50% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 35.13% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ 7,902	$ 4,267	$ 1,699	$ 253	$ 6,581	$ 2,055	$ 623	$ 1,204
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ 4,875	$ 2,632	$ 1,048	156	$ 4,060	$ 1,268	$ 384	$ 743
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ 3,132	$ 1,691	$ 673	100	$ 2,608	$ 815	$ 247	$ 477
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ 11,487	$ 6,203	$ 2,470	368	$ 9,567	$ 2,988	$ 906	$ 1,751
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ 868	$ 469	$ 187	28	$ 723	$ 226	$ 68	$ 132
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ 431	$ 233	$ 93	14	$ 359	$ 112	$ 34	$ 66
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ 1,064	$ 574	$ 229	34	$ 886	$ 277	$ 84	$ 162
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ 1,842	$ 995	$ 396	59	$ 1,534	$ 479	$ 145	$ 281
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$ 3,174,113	$ 31,600	$ 17,064	$ 6,794	$ 1,012	$ 26,318	$ 8,219	$ 2,492	$ 4,816
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ 1,768	$ 955	$ 380	$ 57	$ 1,473	$ 460	$ 139	$ 270
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ 2,815	$ 1,520	$ 605	90	$ 2,345	$ 732	$ 222	$ 429
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ (147)	$ (80)	$ (32)	(5)	$ (123)	$ (38)	$ (12)	$ (22)
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ 3,565	$ 1,925	$ 766	114	$ 2,969	$ 927	$ 281	$ 543
	Total Expenses	$ 123,209	$ 3,926,979	$ 4,050,188	$ 39,601	$ 21,385	$ 8,514	$ 1,268	$ 32,982	$ 10,300	$ 3,123	$ 6,036
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ (14,941)	$ (8,068)	$ (3,212)	(478)	$ (12,444)	$ (3,886)	$ (1,178)	$ (2,277)
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (3,768)	$ (2,035)	$ (810)	(121)	$ (3,138)	$ (980)	$ (297)	$ (574)
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ (13,344)	$ (7,206)	$ (2,869)	(427)	$ (11,114)	$ (3,471)	$ (1,052)	$ (2,034)
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ (17,211)	$ (9,294)	$ (3,700)	(551)	$ (14,335)	$ (4,477)	$ (1,357)	$ (2,623)
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (1,572)	$ (849)	$ (338)	(50)	$ (1,309)	$ (409)	$ (124)	$ (240)
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ (50,837)	$ (27,452)	$ (10,930)	$ (1,628)	$ (42,340)	$ (13,223)	$ (4,009)	$ (7,748)
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (1,315)	$ (710)	$ (283)	(42)	$ (1,095)	$ (342)	$ (104)	$ (200)
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ (28,959)	$ (15,638)	$ (6,226)	(927)	$ (24,119)	$ (7,532)	$ (2,283)	$ (4,414)
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ (81,111)	$ (43,800)	$ (17,439)	$ (2,597)	$ (67,554)	$ (21,097)	$ (6,396)	$ (12,363)

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	Company Proposal Seminole 46.86% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 6.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 36.22% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.29% 327 100.00% Water	Pinellas 7.70% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ 9,526	$ 5,143	$ 1,892	$ 282	$ 8,640	$ 2,698	$ 716	$ 2,410
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ 5,864	$ 3,166	$ 1,165	173	$ 5,318	$ 1,661	$ 441	$ 1,483
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ 3,848	$ 2,078	$ 764	114	$ 3,490	$ 1,090	$ 289	$ 974
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ 10,996	$ 5,936	$ 2,184	325	$ 9,972	$ 3,115	$ 826	$ 2,782
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ 1,048	$ 566	$ 208	31	$ 950	$ 297	$ 79	$ 265
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ 537	$ 290	$ 107	16	$ 487	$ 152	$ 40	$ 136
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ 1,324	$ 715	$ 263	39	$ 1,201	$ 375	$ 100	$ 335
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ 2,411	$ 1,302	$ 479	71	$ 2,187	$ 683	$ 181	$ 610
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$3,174,113	$ 35,554	$ 19,195	$ 7,063	$ 1,052	$ 32,245	$ 10,071	$ 2,672	$ 8,994
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ 2,201	$ 1,189	$ 437	$ 65	$ 1,997	$ 624	$ 165	$ 557
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ 3,505	$ 1,892	$ 696	104	$ 3,179	$ 993	$ 263	$ 887
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ (183)	$ (99)	$ (36)	(5)	$ (166)	$ (52)	$ (14)	$ (46)
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ 4,318	$ 2,331	$ 858	128	$ 3,916	$ 1,223	$ 325	$ 1,092
	Total Expenses	$ 123,209	$ 3,926,979	$4,050,188	$ 45,395	$ 24,508	$ 9,018	$ 1,343	$ 41,170	$ 12,859	$ 3,412	$ 11,484
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$(14,145)	$ (7,636)	$ (2,810)	(418)	$(12,828)	$ (4,007)	$ (1,063)	$ (3,578)
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (3,567)	$ (1,926)	$ (709)	(106)	$ (3,235)	$ (1,011)	$ (268)	$ (902)
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$(12,632)	$ (6,820)	$ (2,509)	(374)	$(11,457)	$ (3,578)	$ (949)	$ (3,196)
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$(16,294)	$ (8,797)	$ (3,237)	(482)	$(14,777)	$ (4,616)	$ (1,225)	$ (4,122)
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (1,488)	$ (803)	$ (296)	(44)	$ (1,350)	$ (422)	$ (112)	$ (376)
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$(48,127)	$(25,983)	$ (9,561)	$ (1,424)	$(43,648)	$ (13,633)	$ (3,617)	$(12,175)
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (1,245)	$ (672)	$ (247)	(37)	$ (1,129)	$ (353)	$ (94)	$ (315)
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$(27,415)	$(14,801)	$ (5,446)	(811)	$(24,864)	$ (7,766)	$ (2,061)	$ (6,936)
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$(76,787)	$(41,456)	$(15,254)	$ (2,271)	$(69,641)	$ (21,751)	$ (5,771)	$(19,426)

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Primary Recommended Adjustment Seminole 49.50% 2650 64.94% Water	Seminole 49.50% 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 7.94% 70 12.96% Sewer	Pasco 35.13% 2741 76.20% Water	Pasco 35.13% 856 23.80% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ (9,526)	$ (5,143)	$ (1,892)	$ (282)	$ (8,640)	$ (2,698)	$ (716)	$ (2,410)
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ (5,864)	$ (3,166)	$ (1,165)	$ (173)	$ (5,318)	$ (1,661)	$ (441)	$ (1,483)
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ (3,848)	$ (2,078)	$ (764)	$ (114)	$ (3,490)	$ (1,090)	$ (289)	$ (974)
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$(10,996)	$ (5,936)	$ (2,184)	$ (325)	$ (9,972)	$ (3,115)	$ (826)	$ (2,782)
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ (1,048)	$ (566)	$ (208)	$ (31)	$ (950)	$ (297)	$ (79)	$ (265)
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ (537)	$ (290)	$ (107)	$ (16)	$ (487)	$ (152)	$ (40)	$ (136)
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ (1,324)	$ (715)	$ (263)	$ (39)	$ (1,201)	$ (375)	$ (100)	$ (335)
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ (2,411)	$ (1,302)	$ (479)	$ (71)	$ (2,187)	$ (683)	$ (181)	$ (610)
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$3,174,113	$(35,554)	$(19,195)	$ (7,063)	$ (1,052)	$(32,245)	$(10,071)	$ (2,672)	$ (8,994)
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ (2,201)	$ (1,189)	$ (437)	$ (65)	$ (1,997)	$ (624)	$ (165)	$ (557)
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ (3,505)	$ (1,892)	$ (696)	$ (104)	$ (3,179)	$ (993)	$ (263)	$ (887)
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ 183	$ 99	$ 36	$ 5	$ 166	$ 52	$ 14	$ 46
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ (4,318)	$ (2,331)	$ (858)	$ (128)	$ (3,916)	$ (1,223)	$ (325)	$ (1,092)
	Total Expenses	$ 123,209	$ 3,926,979	$4,050,188	$(45,395)	$(24,508)	$ (9,018)	$ (1,343)	$(41,170)	$(12,859)	$ (3,412)	$(11,484)
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ (797)	$ (432)	$ (402)	$ (60)	$ 384	$ 121	$ (115)	$ 1,301
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (201)	$ (109)	$ (102)	$ (15)	$ 97	$ 30	$ (29)	$ 328
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ (711)	$ (386)	$ (359)	$ (54)	$ 343	$ 108	$ (103)	$ 1,162
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ (918)	$ (497)	$ (464)	$ (69)	$ 443	$ 139	$ (132)	$ 1,499
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (84)	$ (45)	$ (42)	$ (6)	$ 40	$ 13	$ (12)	$ 137
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ (2,710)	$ (1,469)	$ (1,369)	$ (204)	$ 1,308	$ 410	$ (391)	$ 4,427
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (70)	$ (38)	$ (35)	$ (5)	$ 34	$ 11	$ (10)	$ 115
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ (1,544)	$ (837)	$ (780)	$ (116)	$ 745	$ 234	$ (223)	$ 2,522
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ (1,628)	$ (882)	$ (822)	$ (123)	$ 785	$ 246	$ (235)	$ 2,659

Utilities, Inc. of Florida
Affiliate Expense Allocations and Adjustments

G/L Acct. No.	Description	Amounts Allocated UIF	Other Companies/ Systems	Total	OPC Alternative Adjustment Seminole 49.50% 2650 64.94% Water	Seminole 1431 35.06% Sewer	Marion 7.94% 470 87.04% Water	Marion 70 12.96% Sewer	Pasco 35.13% 2741 76.20% Water	Pasco 856 23.80% Sewer	Orange 2.53% 327 100.00% Water	Pinellas 4.90% 552 100.00% Water
Water Service Corp. Allocated Expenses:												
508	Salaries - Office	$ 24,585	$ 914,001	$ 938,586	$ (1,624)	$ (876)	$ (193)	$ (29)	$ (2,058)	$ (643)	$ (93)	$ (1,206)
524	Outside Services	$ 15,166	$ 457,401	$ 472,567	$ (989)	$ (533)	$ (117)	$ (17)	$ (1,258)	$ (393)	$ (56)	$ (740)
531	Pension & Benefits	$ 9,744	$ 348,219	$ 357,963	$ (716)	$ (386)	$ (91)	$ (14)	$ (882)	$ (275)	$ (42)	$ (496)
534	Insurance	$ 35,738	$ 913,731	$ 949,469	$ 491	$ 266	$ 285	$ 43	$ (406)	$ (127)	$ 79	$ (1,031)
553	Office Supplies	$ 2,702	$ 96,333	$ 99,035	$ (180)	$ (97)	$ (21)	$ (3)	$ (227)	$ (71)	$ (10)	$ (133)
555	Office Utilities	$ 1,341	$ 46,509	$ 47,850	$ (106)	$ (57)	$ (14)	$ (2)	$ (128)	$ (40)	$ (6)	$ (70)
557	Office Maintenance	$ 3,309	$ 114,802	$ 118,111	$ (261)	$ (141)	$ (34)	$ (5)	$ (315)	$ (98)	$ (16)	$ (173)
559	Miscellaneous	$ 5,731	$ 184,801	$ 190,532	$ (569)	$ (307)	$ (83)	$ (12)	$ (653)	$ (204)	$ (36)	$ (329)
604	Operators Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-Total O & M Expenses	$ 98,316	$ 3,075,797	$ 3,174,113	$ (3,954)	$ (2,131)	$ (269)	$ (40)	$ (5,927)	$ (1,852)	$ (181)	$ (4,178)
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	Depreciation	$ 5,502	$ 190,851	$ 196,353	$ (433)	$ (234)	$ (57)	$ (8)	$ (524)	$ (164)	$ (26)	$ (287)
721	Taxes Other Than Income	$ 8,759	$ 303,827	$ 312,586	$ (690)	$ (372)	$ (91)	$ (14)	$ (834)	$ (261)	$ (41)	$ (458)
748	Other Income	$ (458)	$ (15,890)	$ (16,348)	$ 36	$ 19	$ 5	$ 1	$ 44	$ 14	$ 2	$ 24
771	Interest Expense	$ 11,091	$ 372,393	$ 383,484	$ (753)	$ (406)	$ (91)	$ (14)	$ (947)	$ (296)	$ (43)	$ (549)
	Total Expenses	$ 123,209	$ 3,926,979	$ 4,050,188	$ (5,794)	$ (3,123)	$ (504)	$ (75)	$ (8,188)	$ (2,559)	$ (289)	$ (5,448)
Utilities, Inc. of Florida Allocated Expenses												
553	Office Supplies	$ (46,486)	$ 3,947	$ 50,433	$ (797)	$ (432)	$ (402)	$ (60)	$ 384	$ 121	$ (115)	$ 1,301
555	Office Utilities	$ (11,724)	$ 1,753	$ 13,477	$ (201)	$ (109)	$ (102)	$ (15)	$ 97	$ 30	$ (29)	$ 328
559	Miscellaneous	$ (41,516)	$ 6,203	$ 47,719	$ (711)	$ (386)	$ (359)	$ (54)	$ 343	$ 108	$ (103)	$ 1,162
650	Transportation Expenses	$ (53,549)	$ 44,599	$ 98,148	$ (918)	$ (497)	$ (464)	$ (69)	$ 443	$ 139	$ (132)	$ 1,499
604	Operators Expense	$ (4,891)	$ 730	$ 5,621	$ (84)	$ (45)	$ (42)	$ (6)	$ 40	$ 13	$ (12)	$ 137
	Sub-Total O & M Expenses	$ (158,166)	$ 57,233	$ 215,399	$ (2,710)	$ (1,469)	$ (1,369)	$ (204)	$ 1,308	$ 410	$ (391)	$ 4,427
					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
721	Taxes Other Than Income	$ (4,092)	$ 610	$ 4,702	$ (70)	$ (38)	$ (35)	$ (5)	$ 34	$ 11	$ (10)	$ 115
710	Depreciation	$ (90,099)	$ 51,174	$ 141,273	$ (1,544)	$ (837)	$ (780)	$ (116)	$ 745	$ 234	$ (223)	$ 2,522
	Total Expenses	$ (252,357)	$ 109,016	$ 361,373	$ (4,324)	$ (2,344)	$ (2,185)	$ (326)	$ 2,087	$ 655	$ (624)	$ 7,063

Utilities, Inc. of Florida
Rate Base Allocation and Adjustment

	Utilities, Inc. of Florida	49.10% Seminole	7.94% Marion	35.13% Pasco	2.53% Orange	4.90% Pinellas
Primary Recommended Adjustment						
Average 12/31/01 WSC Rate Base Per OPC	$0	$0	$0	$0	$0	$0
Average 12/31/01 WSC Rate Base Per Company	$82,012	$32,395	$5,658	$33,215	$3,994	$6,750
Adjustment to WSC Rate Base	($82,012)	($32,395)	($5,658)	($33,215)	($3,994)	($6,750)
Alternative Recommended Adjustment						
Average 12/31/01 WSC Rate Base Per OPC	$66,486	$32,645	$5,279	$23,356	$1,682	$3,258
Average 12/31/01 WSC Rate Base Per Company	$82,012	$32,395	$5,658	$33,215	$3,994	$6,750
Adjustment to WSC Rate Base	($15,526)	$250	($379)	($9,859)	($2,312)	($3,492)

Year-End Rate Base Per Co.	$	85,096
Year-End Rate Base Per OPC	$	68,986
Percent Relationship		81%

JAMES E. "JIM" KING, JR.
PRESIDENT

JOHNNIE BYRD
SPEAKER

STATE OF FLORIDA
OFFICE OF THE PUBLIC COUNSEL

c/o THE FLORIDA LEGISLATURE
111 WEST MADISON ST.
ROOM 812
TALLAHASSEE, FLORIDA 32399-1400
850-488-9330

Charles J. Beck
Interim
Public Counsel

August 29, 2003

Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 020071-WS

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket are the original and 15 copies of OPC's Late-filed Exhibit 15.

Please indicate the time and date of receipt on the enclosed duplicate of this letter and return it to our office.

Thank you for your attention to this matter.

Sincerely,

Stephen C. Burgess
Deputy Public Counsel

SCB:bsr

Enclosures

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 15
COMPANY/ WITNESS: OPC - Late Filed Original Cost
DATE: 08-21-03 Analyst: F Sales

DOCUMENT NUMBER-DATE
08101 AUG 29 03
FPSC-COMMISSION CLERK

OPC Late-Filed Exhibit 15
Docket No. 020071-WS

Druid Isle/Oakland Shores Gain on Sale

Original Cost	$143,205 (1)
Book Basis/Net Book Value	27,308 (2)
Potential Gain Attributable to Ratepayers	$115,897 (3)
Actual Gain	$67,695 (4)
Gain Attributable to Ratepayers	$67,695 (5)

(1) OPC requested original cost information for all transfers/sales of land or assets from Utilities, Inc. in Interrogatory 159. In response to OPC's Interrogatory 159, Utilities, Inc. of Florida indicated that the "original cost [is] unknown" for Druid Isle and that the systems (Druid Isle and Oakland Shores) were purchased in 1976 with 11 other systems. Due to Utilities, Inc. of Florida's inability to provide the original cost of the Druid Isle/Oakland Shores systems, Ms. Dismukes estimated the original cost using public documents, specifically Commission Decisions. In Order No. 7053, the Commission approved the purchase of Druid Isle, Cresant Heights and Davis Shores from Southern Gulf Utilities, Inc. At the same time, the Commission was also involved in an application for rate increase by Southern Gulf Utilities, Inc., for the same three systems (Druid Isle, Cresant Heights and Davis Shores). Because of the sale, the Commission required Utilities, Inc. of Florida to become a party of the rate proceeding. Utilities, Inc. became a party to the proceeding and was substitituted for Southern Gulf Utilities, Inc. In the order disposing of the rate case, Order No. 7140, the Commission found the gross plant in service for all three systems to be $957,782. In that same Order the Commission indicated that the number of year-end customers was 244 for Cresant Hills, 49 for Druid Isle, and 38 for Davis Shores. To estimate the original cost attributable to Druid Isle, the total number of customers was divided into the gross plant in service of $957,782 to arrive at an original cost per customer of $2,893.60. The original cost per customer multiplied by the number of customers in Druid Isle, at essentially the same time as the sale, indicates that the original cost of the systems purchased attributable to Druid Isle is $141,786. In Response to OPC Interrogatory 159, Utilities, Inc. of Florida indicated that it had made $1,419 of improvements to Druid Isle since its acquisition. Therefore the original cost of the system, including improvements, is estimated at $143,205.

(2) In response to OPC's Interrogatory 159, Utilities, Inc. of Florida provided the "book basis" of Druid Isle/Oakland Shores. It is assumed that "book basis" is the same as net book value. (The words "book basis" was not defined or explained in the response.)

(3) Original Cost minus Net Book Value

(4) Dismukes testimony, p. 40.

(5) Under the defined scenario, this represents portion of the gain equivalent to the difference between net book value and original cost that should be returned to ratepayers, as they have, in effect, overpaid depreciation.

Green Acres Gain on Sale

It was not possible to develop the calculations requested by Commissioner Deason. According to Utilities, Inc. of Florida's response to OPC Interrogatory 159, the Green Acres Campground was purchased with the Trailwood Estates and Oakland Hills areas. This purchase was made for $150,000 and according to Order No. PSC-99-2373-FOF-WS, there was no separate identification of the Green Acres Campground at the time of the purchase. In this same response, the Company did not provide an original cost associated with the Green Acres Campground, but indicated that the facilities were recorded as CIAC. Our research of Commission Orders did not produce any information that would allow us to estimate the cost attributable to Green Acres.

Experience and Qualifications

I received a Bachelor of Science degree in Business Administration in 1980 and a Master of Business Administration degree in Finance in 1981, both from Florida State University. Upon graduation I accepted a planning analyst position with Flagship Banks, Inc., a bank holding company. As a planning analyst, my duties included merger and acquisition analysis, lease-buy analysis, branch feasibility analysis, and special projects.

In 1983, I accepted a regulatory analyst position with the Florida Public Service Commission. As a regulatory analyst, I provided in-depth analysis of the cost of equity and required overall rate of return in numerous major and minor rate cases. I reviewed and analyzed the current and forecasted economic conditions surrounding those rate cases and applied financial integrity tests to determine the impacts of various regulatory treatments. I also co-developed an integrated spreadsheet model which links all elements of a rate case and calculates revenue requirements. I received a meritorious service award from the Florida Public Service Commission for my contributions to the development of that model.

In February 1987, I was promoted to Chief of the Bureau of Finance. In that capacity I provided expert testimony on the cost of common equity, risk and return,

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 16
COMPANY/ WITNESS: OPC - MAC 1 and MAC 2
DATE: 08-21-03

corporate structure, capital structure, and industry structure. I provided technical guidance to the Office of General Counsel regarding the development of financial rules and regulations. In addition, I authored the Commission's rules regarding diversification and affiliated transactions, chaired the Commission's Committee on Leveraged Buyouts, supervised the finance bureau's regulatory analysts, co-developed and presented a seminar on public utility regulation to help educate the Florida Public Service Commission attorneys, and provided technical expertise to the Commission in all areas of public utility finance for all industries.

In February 1990, I accepted the position of Chief of Arbitrage Compliance in the Division of Bond Finance, Department of General Services. As Manager of the Arbitrage Compliance Section, I was responsible for assuring that over $16 billion of State of Florida tax-exempt securities remained in compliance with the federal arbitrage requirements enacted by the Tax Reform Act of 1986. I provided investment advice to trust fund managers on how to maximize yields while remaining in compliance with the federal arbitrage regulations. I designed and implemented the first statewide arbitrage compliance system which included data gathering, financial reporting, and computation and analysis subsystems.

In July 1990, I founded Cicchetti & Company. Through Cicchetti & Company I provided financial research and consulting services, including the provision of expert testimony, in the areas of public utility finance, economics, and regulation. Topics I have testified on include cost of equity, capital structure, corporate structure, regulatory theory, cross-subsidization, industry structure, the overall cost of capital, incentive regulation, the establishment of the leverage formula for the water and wastewater industry, reconciling rate base and capital structure, risk and return, and the appropriate regulatory treatment of construction work in progress, used and useful property, construction cost recovery charges, and the tax gross-up associated with contributions-in-aid-of-construction.

In January, 2001, I joined C.H. Guernsey & Co. as a Project Manager and Manager of the Tallahassee, Florida Office.

In 1985, I was certified by the Florida Public Service Commission as a Class B Practitioner in the areas of finance and accounting.

In June, 1985, I published an article in Public Utilities Fortnightly titled "Reconciling Rate Base and Capital Structure: The Balance Sheet Method." In September, 1986, I was awarded third place in the annual, national, Competitive Papers Session sponsored by Public Utilities Reports, Inc., in conjunction with the

University of Georgia and Georgia State University, for my paper titled "The Quarterly Discounted Cash Flow Model, the Ratemaking Rate of Return, and the Determination of Revenue Requirements for Regulated Public Utilities." An updated version of that paper was published in the June, 1989 edition of the National Regulatory Research Institute Quarterly Bulletin. I subsequently served twice as a referee for the Competitive Papers Sessions. On June 15, 1993, I published an article on incentive regulation in *Public Utilities Fortnightly* titled "Irregular Incentives." On September 1, 2002, I published an article in *Public Utilities Fortnightly* titled "Gas Distribution: A Higher Risk Business. I am a past President and past member of the Board of Directors of the Society of Utility and Regulatory Financial Analysts ("SURFA"). I was awarded the designation Certified Rate of Return Analyst by SURFA in 1992. I am a member of the Financial Management Association International and have been listed in Who's Who in the World and Who's Who in America.

I have made public utility and finance related presentations to various groups such as the Southeastern Public Utilities Conference, the National Society of Rate of Return Analysts, the National Association of State Treasurers, and the Government Finance Officers Association.

Exhibit No. ____ (MAC-2)
Docket No. 020071-WS
Attachment No. 1
Page 1 of 1

LEVERAGE FORMULA
Excluding 50 basis Point Financial Stress for Small Firms Premium

Capital Component	Ratio	Marginal Cost Rate		Weighted Marginal Cost Rate
Common Equity	45.46%	10.43%		4.74%
Total Debt	54.54%	9.15%*		4.99%
	100.00		9.73%	

A 40% equity ratio is the floor for calculating the required return on common equity. The return on equity at a 40% equity ratio is 9.15 + .58/.40 = 10.60% as shown below:

Capital Component	Ratio	Marginal Cost Rate		Weighted Marginal Cost Rate
Common Equity	40.00%	10.60%		4.24%
Total Debt	60.00%	9.15%*		5.49%
	100.00		9.73%	

Where the equity ratio = Common Equity/(Common Equity + Preferred Equity + Long-Term Debt + Short-Term debt)

* Assumed Baa3 rate for April 2002 plus a 50 basis point private placement premium.

EXHIBIT NO. 17

WITNESS: MARK A. CICCHETTI

DESCRIPTION:
Deposition Late-filed Exhibit No. 1

PROFFERING PARTY: STAFF

DOCKET NO. 020071-WS
UTILITIES, INC. OF FLORIDA

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 17
COMPANY/ WITNESS: Staff - Late filed Depo Exhibit #1
DATE: 08-21-03

LEVERAGE FORMULA
Excluding 50 basis Point Financial Stress for Small Firms Premium

Capital Component	Ratio	Marginal Cost Rate		Weighted Marginal Cost Rate
Common Equity	44.48%	11.07%		4.93%
Total Debt	55.52%	7.66%*		4.25%
	100.00		9.18%	

A 40% equity ratio is the floor for calculating the required return on common equity. The return on equity at a 40% equity ratio is 7.66 + 1.512/.40 = 11.46% as shown below:

Capital Component	Ratio	Marginal Cost Rate		Weighted Marginal Cost Rate
Common Equity	40.00%	11.46%		4.58%
Total Debt	60.00%	7.66%*		4.60%
	100.00		9.18%	

Where the equity ratio = Common Equity/(Common Equity + Preferred Equity + Long-Term Debt + Short-Term debt)

* Assumed Baa3 rate for March 2003 plus a 50 basis point private placement premium.

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND SAFETY
BUREAU OF AUDITING

Orlando District Office

UTILITIES, INC. OF FLORIDA

PETITION FOR RATE RELIEF

MARION COUNTY
ORANGE COUNTY
PASCO COUNTY
PINELLAS COUNTY
SEMINOLE COUNTY

HISTORICAL PERIOD ENDED DECEMBER 31, 2001

DOCKET NO. 020071-WS
AUDIT CONTROL NO. 02-249-3-1

Jeffery A. Small, Audit Manager

Duane Chamberlin, Audit Staff

Kathy L. Welch, Audit Staff

Charlesson J. Watson, District Audit Supervisor

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 18
COMPANY/ WITNESS: Staff - JAS-1
DATE: 08-21-03

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DIVISION OF AUDITING AND SAFETY
AUDITOR'S REPORT

NOVEMBER 5, 2002

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit the accompanying schedules of Rate Base, Net Operating Income, and Capital Structure for the historical 12-month period ended December 31, 2001, for Utilities, Inc. of Florida's water and wastewater operations located in Marion, Orange, Pasco, Pinellas, and Seminole Counties, Florida. These schedules were prepared by the utility as part of its petition for rate relief in Docket No. 020071-WS.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report.

Scanned - The documents or accounts were read quickly looking for obvious errors.

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Reviewed - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied.

Examined - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied and account balances were tested to the extent further described.

Verified - The item was tested for accuracy and compared to substantiating documentation.

RATE BASE: Examined account balances for utility-plant-in-service (UPIS), land, plant-held-for-future-use (PHFU), contributions-in-aid-of-construction (CIAC), accumulated depreciation (AD), accumulated amortization of CIAC (AAC), and working capital (WC) for the following counties and systems as of the indicated date. Reconciled rate base balances authorized in the indicated Commission Orders to the respective December 31, 2001 general ledger balance.

County	System(s)	Type	As of Date	Docket No.	Order No.	Issue Date
Marion	All	WS	12/31/1992	930826-WS	PSC-94-0739-FOF-WS	06/16/1994
Orange	All	WU	12/31/1993	940917-WS	PSC-95-0574-FOF-WS	05/09/1995
Pasco	Orangewood	WU	12/31/1993	940917-WS	PSC-95-0574-FOF-WS	05/09/1995
Pasco	Summertree PPW	WS	04/30/1991	920834-WS	PSC-93-0430-FOF-WS	03/22/1993
Pasco	WisBar/Bartelt	WS	06/15/2000	000793-WS	PSC-01-1655-PAA-WS	08/13/2001
Pinellas	All	WU	12/31/1992	930826-WS	PSC-94-0739-FOF-WS	06/16/1994
Seminole	All	WS	12/31/1993	940917-WS	PSC-95-0574-FOF-WS	05/09/1995

NET OPERATING INCOME: Compiled utility revenues and operating and maintenance accounts for the year ended December 31, 2001. Chose a judgmental sample of customer bills and recalculated using FPSC-approved rates. Chose a judgmental sample of operation and maintenance expenses (O&M) and examined the invoices for supporting documentation. Reviewed the allocation of O&M expenses from Water Service Corporation (WSC) and Utilities, Inc. of Florida (UIF) cost centers to the respective counties and verified the accuracy of company allocations based on company-provided allocation schedules. Tested the calculation of depreciation and CIAC amortization expense. Examined support for taxes other than income and income taxes.

CAPITAL STRUCTURE: Compiled the components of the capital structures for the year ended December 31, 2001. Agreed interest expense to the terms of the notes and the bonds. Reconciled note balances at December 31, 2001, to supporting documentation.

OTHER: Audited the utility's December 31, 2001, Regulatory Assessment Fee Returns.

Exception No. 1

Subject: **Rate Base Water - Adjustment to Prior Orders**

Statement of Fact: Commission Order No. PSC-93-0430-FOF-WS, issued March 22, 1993, established the following rate base balance for the Pasco County (Summertree PPW) water system as of April 30, 1991.

Utility-Plant-in-Service (UPIS)	$776,573
Land	4,685
Plant-Held-for-Future-Use (Net of Acc. Dep.)	20,075
Acc. Dep.	(200,300)
CIAC	(473,010)
Accumulated Amortization of CIAC	114,744
Rate Base	$242,767

Commission Order No. PSC-94-0739-FOF-WS, issued June 16, 1994, required the following rate base adjustments to the Marion and Pinellas Counties water systems.

	Action	Account	Amount
Marion County	Decrease	UPIS	$10,241
	Increase	Land	$4,467
	Decrease	Acc. Dep.	$1,005
Pinellas County	Decrease	UPIS	$27,671
	Decrease	Land	$3,701
	Increase	Acc. Dep.	$1,316

Commission Order No. PSC-95-0574-FOF-WS, issued May 9, 1995, required the following rate base adjustments to the Orange, Pasco (Orangewood), and Seminole Counties water systems.

	Action	Account	Amount
Orange County	Increase	UPIS	$10,805
	Increase	Acc. Dep.	$7,981
Pasco (Orangewood)	Increase	UPIS	$5,479
	Decrease	Land	$540
	Increase	Acc. Dep.	$803
Seminole	Increase	UPIS	$65,148
	Decrease	Land	$513
	Increase	Acc. Dep.	$54,589

Exception No. 1, continued

Commission Order No. PSC-01-1655-PAA-WS, issued August 13, 2001, established the following rate base balance for the Pasco County (WisBar/Bartelt) water systems as of June 15, 2000.

Utility-Plant-in-Service	$264,632
Land	2,910
Accumulated Depreciation	(191,029)
Contributions-in-Aid-of-Construction (CIAC)	(12,627)
Accumulated Amortization of CIAC	8,163
Rate Base	$72,049

Recommendation: The utility made several adjustments in its general ledger in 1995 to record the two ordered rate base adjustments discussed above. In several instances the utility incorrectly adjusted the wrong account or used an incorrect amount. The accounts affected and the audit staff's corrections to those adjustments are illustrated on Schedules A through E that follow.

According to utility records, it recorded the acquisition of the Pasco County(Summertree PPW) water system in its 1990 general ledger prior to rate base being established in Order No. PSC-93-0430-FOF-WS. The utility did not make any adjustments to that initial balance following the issuance of this Order. The accounts affected and the audit staff's corrections are illustrated on Schedule F that follows.

According to utility representatives, it did not record the acquisition of the Pasco County (WisBar/Bartelt) water system in its general ledger until 2002 which was after the test year ended December 31, 2001. The accounts affected and the audit staff's corrections are illustrated on Schedule G that follows.

Additionally, the above audit staff adjustments will affect the accumulated depreciation and accumulated amortization of CIAC balances as of December 31, 2001, as well as the depreciation expense and amortization of CIAC expense balances for the 12-month period ended December 31, 2001. Furthermore, the audit staff has calculated additional accumulated depreciation and accumulated amortization of CIAC adjustments for the Pasco County wastewater systems at Summertree PPW and WisBar based on its adjustments to rate base as of the respective transfer dates. These audit staff's adjustments can be found on Schedule H that follows.

The Commission should require the utility to record the calculated audit staff's adjustments to the prior Orders as indicated in the following schedules.

Schedule A, for Exception No. 1
Marion County - Water

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	$1,005	$0	$1,005
301	Organization	(2,192)	0	(2,192)
303	Land	4,467	0	4,467
304	Structures & Improvements	(12,125)	0	(12,125)
309	Supply Mains	1,371	0	1,371
310	Power Generation Equipment	19,696	0	19,696
311	Pumping Equipment	(21,978)	61	(22,039)
320	Water Treatment Equipment	(206)	126	(332)
330	Distribution Reservoirs & Standpipes	(3,599)	0	(3,599)
331	Transmission & Distribution Mains	19,052	0	19,052
333	Services	(2,694)	835	(3,529)
334	Meters & Meter Installations	0	3,051	(3,051)
340	Office Furniture & Equipment	1,016	0	1,016
341	Transportation Equipment	3,922	0	3,922
348	Other Tangible Plant	(12,504)	0	(12,504)
	Net Change	($4,769)	$4,073	($8,842)

Schedule B, for Exception No. 1
Orange County - Water

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	($7,981)	($16,273)	$8,292
301	Organization	7,734	7,734	0
303	Land	0	0	0
304	Structures & Improvements	25	25	0
311	Pumping Equipment	61	61	0
320	Water Treatment Equipment	201	201	0
330	Distribution Reservoirs & Standpipes	(361)	(361)	0
331	Transmission & Distribution Mains	(1,574)	(1,574)	0
333	Services	1,753	1,753	0
334	Meters & Meter Installations	9,994	9,994	0
335	Hydrants	28	28	0
343	Tools, Shop, & Garage Equipment	445	0	445
348	Other Tangible Plant	(7,501)	0	(7,501)
	Net Change	$2,824	$1,588	$1,236

Schedule C, for Exception No. 1
Pasco (Orangewood) County - Water

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	($803)	($32,526)	$31,723
272	Amortization of CIAC	0	13,837	(13,837)
303	Land	(540)	(540)	0
304	Structures & Improvements	1,495	1,495	0
307	Wells & Springs	11,398	11,398	0
311	Pumping Equipment	(2,966)	(2,840)	(126)
320	Water Treatment Equipment	263	305	(42)
333	Services	1,659	2,180	(521)
334	Meters & Meter Installations	8,100	11,578	(3,478)
340	Office Furniture & Equipment	254	254	0
343	Tools, Shop, & Garage Equipment	(1,817)	0	(1,817)
348	Other Tangible Plant	(12,907)	0	(12,907)
	Net Change	$4,136	$5,141	($1,005)

Schedule D, for Exception No. 1
Pinellas County - Water

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	($1,316)	($50)	($1,266)
301	Organization	(17,785)	0	(17,785)
303	Land	(3,701)	0	(3,701)
304	Structures & Improvements	3,701	0	3,701
307	Wells & Springs	0	1,500	(1,500)
310	Power Generation Equipment	1,170	0	1,170
311	Pumping Equipment	(1,307)	92	(1,399)
320	Water Treatment Equipment	0	31	(31)
330	Distribution Reservoirs & Standpipes	(1,176)	0	(1,176)
333	Services	0	382	(382)
334	Meters & Meter Installations	(31)	975	(1,006)
348	Other Tangible Plant	(12,243)	0	(12,243)
	Net Change	($32,688)	$2,930	($35,618)

Schedule E, for Exception No. 1
Seminole County - Water

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	($54,589)	($156,486)	$101,897
301	Organization	49,606	49,094	512
303	Land	(513)	0	(513)
304	Structures & Improvements	155	155	0
307	Wells & Springs	(4,890)	(6,390)	1,500
311	Pumping Equipment	1,056	1,056	0
320	Water Treatment Equipment	1,375	1,375	0
330	Distribution Reservoirs & Standpipes	(220)	(220)	0
331	Transmission & Distribution Mains	(6,467)	(6,467)	0
333	Services	14,151	14,151	0
334	Meters & Meter Installations	82,326	82,326	0
335	Hydrants	205	205	0
340	Office Furniture & Equipment	(2,527)	0	(2,527)
343	Tools, Shop, & Garage Equipment	4,437	0	4,437
348	Other Tangible Plant	(74,059)	0	(74,059)
	Net Change	$10,046	($21,201)	$31,247

Schedule F, for Exception No. 1
Pasco (Summertree PPW) County - Water

Acct. No.	Acct. Description	Order Balance	Utility Balance	Audit Staff Adjustment
103	Property Held for Future Use	$20,075	$0	$20,075
108	Accumulated Depreciation	(200,300)	(175,478)	(24,822)
271	CIAC	(473,010)	(374,778)	(98,232)
272	Amortization of CIAC	114,744	62,567	52,177
301	Organization	0	9,161	(9,161)
303	Land	4,685	5,500	(815)
304	Structures & Improvements	7,986	16,987	(9,001)
307	Wells & Springs	115,732	99,151	16,581
310	Power Generation Equipment	16,947	14,978	1,969
311	Pumping Equipment	0	58,218	(58,218)
320	Water Treatment Equipment	12,578	18,890	(6,312)
330	Distribution Reservoirs & Standpipes	88,413	3,245	85,168
331	Transmission & Distribution Mains	293,179	298,217	(5,038)
333	Services	75,864	71,961	3,903
334	Meters & Meter Installations	87,418	63,745	23,673
335	Hydrants	47,373	46,174	1,199
340	Office Furniture & Equipment	21,114	21,114	0
341	Transportation Equipment	8,188	8,188	0
348	Other Tangible Plant	1,781	1,781	0
	Rate Base	$222,692	$249,621	($26,929)

Schedule G, for Exception No. 1
Pasco County (WisBar/Bartelt)- Water

Acct. No.	Acct. Description	Order Balance	Utility Balance	Acct. No.
108	Accumulated Depreciation	($191,029)	$0	($191,029)
271	CIAC	(12,627)	0	(12,627)
272	Amortization of CIAC	8,163	0	8,163
303	Land	2,910	0	2,910
304	Structures & Improvements	0	0	0
307	Wells & Springs	15,174	0	15,174
309	Supply Mains	53,830	0	53,830
310	Power Generation Equipment	4,250	0	4,250
311	Pumping Equipment	4,800	0	4,800
320	Water Treatment Equipment	7,094	0	7,094
330	Distribution Reservoirs & Standpipes	22,972	0	22,972
331	Transmission & Distribution Mains	50,454	0	50,454
333	Services	26,526	0	26,526
334	Meters & Meter Installations	53,808	0	53,808
335	Hydrants	0	0	0
339	Other Plant & Miscellaneous Equipment	7,150	0	7,150
340	Office Furniture & Equipment	18,574	0	18,574
341	Transportation Equipment	0	0	0
348	Other Tangible Plant	0	0	0
	Rate Base	$72,049	$0	$72,049

Schedule [illegible], for Exception No. 1
Accumulated Depreciation and Depreciation Expense
Accumulated Amortization of CIAC and Amortization of CIAC Expense
Adjustments for the 12-Month Period Ended December 31, 2001

County	Action	Accumulated Depreciation	Action	Depreciation Expense	Action	Accumulated Amtz. of CIAC	Action	CIAC Amtz. Expense
Marion	Decrease	$603	Decrease	$603	NA	$0	NA	$0
Orange	Decrease	199	Decrease	199	NA	0	NA	0
Pinellas	Decrease	905	Decrease	905	NA	0	NA	0
Seminole	Decrease	2,073	Decrease	2,073	NA	0	NA	0
Pasco (Orangewood)	Decrease	700	Decrease	700	NA	0	NA	0
Pasco (Summertree PPW)	Increase	38,201	Increase	3,820	Increase	35,896	Increase	3,590
Pasco (WisPar/Bartelt)	Increase	9,823	Increase	6,847	Increase	485	Increase	327
Total Pasco	Increase	$47,324	Increase	$9,967	Increase	$36,381	Increase	$3,917

EXHIBIT: JAS-1
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Exception No. 2

Subject: **Rate Base Wastewater - Adjustment to Prior Orders**

Statement of Fact: Commission Order No. PSC-93-0430-FOF-WS, issued March 22, 1993, established the following rate base balance for the Pasco County (Summertree PPW) wastewater system as of April 30, 1991.

Utility-Plant-in-Service (UPIS)	$634,850
Land	8,454
Plant-Held-for-Future-Use (Land)	8,357
Accumulated Depreciation	(137,665)
Contributions-in-Aid-of-Construction (CIAC)	(443,503)
Accumulated Amortization of CIAC	125,359
Rate Base	$195,852

Commission Order No. PSC-94-0739-FOF-WS, issued June 16, 1994, required the following rate base adjustments for the Marion County wastewater system as of December 31, 1992.

	Action	Account	Amount
Marion County	Decrease	UPIS	$1,633
	Increase	Land	$720
	Decrease	Acc. Dep.	$220

Commission Order No. PSC-95-0574-FOF-WS, issued May 9, 1995, required the following rate base adjustments for the Seminole County wastewater system.

	Action	Account	Amount
Seminole	Decrease	UPIS	($35,230)
	Increase	Acc. Dep.	$5,428

Commission Order No. PSC-01-1655-PAA-WS, issued August 13, 2001, established the following rate base balance for the Pasco County (WisBar) wastewater system as of June 15, 2000.

Utility-Plant-in-Service	$114,133
Land	500
Accumulated Depreciation	(17,191)
CIAC	(17,232)
Accumulated Amortization of CIAC	8,234
Rate Base	$88,444

Exception No. 2, continued

Recommendation: The utility made several adjustments in its general ledger in 1995 to record the two ordered rate base adjustments discussed above. In several instances, the utility incorrectly adjusted the wrong account or used an incorrect amount. The accounts affected and the audit staff's corrections to those adjustments are illustrated on Schedules I and J that follow.

According to utility records, it recorded the acquisition of the Pasco County (Summertree PPW) wastewater system in its 1990 general ledger prior to rate base being established in Order No. PSC-93-0430-FOF-WS. The utility did not make any adjustments to that initial balance following the issuance of this Order. The accounts affected and the audit staff's corrections are illustrated on Schedule K that follows.

According to utility representatives, it did not record the acquisition of the Pasco County (WisBar) wastewater system in its general ledger until 2002 which was after the test year ended December 31, 2001. The accounts affected and the audit staff's corrections are illustrated on Schedule L that follows.

Additionally, the above audit staff's adjustments will affect the accumulated depreciation and accumulated amortization of CIAC balances as of December 31, 2001, as well as the depreciation expense and amortization of CIAC expense balances for the 12-month period ended December 31, 2001. Furthermore, the audit staff has calculated additional accumulated depreciation and accumulated amortization of CIAC adjustments for the Pasco County wastewater systems at Summertree PPW and WisBar based on its adjustments to rate base as of the respective transfer dates. These audit staff adjustments can be found on Schedule M that follows.

The Commission should require the utility to record the calculated audit staff's rate base adjustments to the prior Orders as indicated in the following schedules.

Schedule I, for Exception No. 2
Marion County - Wastewater

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	$738	$0	$738
351	Organization	0	0	0
353	Land	720	0	720
354	Structures & Improvements	0	0	0
360	Collecting Sewers - Force	0	0	0
361	Collecting Sewers - Gravity	0	0	0
363	Services	0	0	0
380	Treatment & Disposal Equipment	(3,314)	0	(3,314)
390	Office Furniture & Equipment	808	0	808
391	Transportation Equipment	873	0	873
398	Other Tangible Plant	0	0	0
	Net Change	($175)	$0	($175)

Schedule J, for Exception No. 2
Seminole County - Wastewater

Acct. No.	Acct. Description	Order Adjustment	Utility Adjustment	Audit Staff Adjustment
108	Accumulated Depreciation	$5,428	($42,390)	$47,818
351	Organization	0	0	0
353	Land	0	0	0
354	Structures & Improvements	0	0	0
360	Collecting Sewers - Force	(1,601)	0	(1,601)
361	Collecting Sewers - Gravity	0	(101)	101
363	Services	(452)	0	(452)
380	Treatment & Disposal Equipment	(601)	(1,471)	870
390	Office Furniture & Equipment	0	0	0
391	Transportation Equipment	0	0	0
393	Tools, Shop & Garage Equipment	2,078	0	2,078
398	Other Tangible Plant	(34,654)	0	(34,654)
	Net Change	($29,802)	($43,962)	$14,160

Schedule K, for Exception No. 2
Pasco County (Summertree PPW) - Wastewater

Acct. No.	Acct. Description	Order Balance	Utility Balance	Audit Staff Adjustment
103	Property Held for Future Use	$8,357	$0	$8,357
108	Accumulated Depreciation	(137,665)	(146,170)	8,505
271	CIAC	(443,503)	(355,044)	(88,459)
272	Amortization of CIAC	125,359	70,428	54,931
351	Organization	0	2,221	(2,221)
353	Land	8,454	10,000	(1,546)
354	Structures & Improvements	14,157	29,002	(14,845)
360	Collection Sewers - Force	72,403	101,035	(28,632)
361	Collection Sewers - Gravity	289,257	244,584	44,673
363	Services	55,614	55,286	328
370	Receiving Wells	172,336	190,991	(18,655)
380	Treatment & Disposal Equipment	0	0	0
381	Plant Sewers	0	0	0
390	Office Furniture & Equipment	21,114	21,114	0
391	Transportation Equipment	8,188	8,188	0
398	Other Tangible Plant	1,781	1,781	0
	Rate Base	$187,495	$233,416	($45,921)

Schedule L, for Exception No. 2
Pasco County (WisBar) - Wastewater

Acct. No.	Acct. Description	Order Balance	Utility Balance	Audit Staff Adjustment
108	Accumulated Depreciation	($17,191)	$0	($17,191)
271	CIAC	(17,232)	0	(17,232)
272	Amortization of CIAC	8,234	0	8,234
353	Land	500	0	500
361	Collection Sewers - Gravity	24,500	0	24,500
380	Treatment & Disposal Equipment	86,333	0	86,333
389	Other Plant & Miscellaneous Equipment	3,300	0	3,300
398	Other Tangible Plant	0	0	0
	Rate Base	$88,444	$0	$88,444

Schedule M, for Exception No. 2
Accumulated Depreciation and Depreciation Expense
Accumulated Amortization of CIAC and Amortization of CIAC Expense
Adjustments for the 12-Month Period Ended December 31, 2001

County	Action	Accumulated Depreciation	Action	Depreciation Expense	Action	Accumulated Amtz. of CIAC	Action	CIAC Amtz. Expense
Marion	Increase	$126	Increase	$126	NA	$0	NA	$0
Seminole	Decrease	955	Decrease	955	NA	0	NA	0
Pasco (Summertree PPW)	Decrease	11,454	Decrease	1,145	Increase	28,421	Increase	2,842
Pasco (VisBar/Bartelt)	Increase	4,118	Increase	2,733	Increase	626	Increase	411
Total Pasco	Decrease	$7,336	Increase	$1,588	Increase	$29,047	Increase	$3,253

Exception No. 3

Subject: **Utility-Plant-in-Service (UPIS) - Nonrecurring Plant**

Statement of Fact: Rule 25-30.433(8), F.A.C., requires that nonrecurring expenses shall be amortized over a five-year period unless a shorter or longer period of time can be justified.

NARUC Class A, Balance Sheet, Account 186, states that this account shall include all debits not elsewhere provided for, such as items deferred by authorization of the Commission.

The utility recorded the following additions in the indicated accounts for major repairs to its water and wastewater systems.

County	Date	Acct. No.	Amount	Description
Marion-Water	03/12/96	304	$1,122.23	Rebuild pump motor at Goldenhills.
Marion-W/Water	08/19/99	380	$901.00	Refurbish 4M blower assembly.
Pasco-Water	12/30/98	311	$3,317.57	Pull & recondition pump at Orangewood.
Pasco-W/Water	10/24/00	354	$2,784.49	Pull & repair sewer grinder pump at Buena Vista.
Pasco-W/Water	02/19/01	354	$3,387.68	Repair lift station control at Summertree PPW
Seminole-W/Water	04/26/94	361	$2,725.00	TV video inspection of sewer lines

Recommendation: The utility's water and wastewater UPIS accounts should be reduced by the above-indicated amounts to remove nonrecurring expenses and amortized over a five-year period per the Commission and NARUC rules cited above.

The utility's water and wastewater 12-month period ended December 31, 2001, accumulated depreciation and depreciation expenses should be reduced by the following amounts based on the audit staff's adjustments to UPIS above.

County	Acct. No.	Amount	Dep. Rate	Acc. Dep. & Dep. Exp Adj.	Amortized to O&M in 2001	Acct. No.
Marion-Water	304	$1,122.23	3.03%	$34.01		
Marion-W/Water	380	$901.00	2.86%	$25.74	$180.20	736
Pasco-Water	311	$3,317.57	5.00%	$165.88	$663.51	635
Pasco-W/Water	354	$2,784.49	2.63%	$73.28	$556.90	
Pasco-W/Water(a)	354	$3,387.68	2.63%	$44.58	$677.54	
Pasco-W/Water		$6,172.17		$117.86	$1,234.44	735
Seminole-W/Water	361	$2,725.00	2.22%	$60.56	$272.00	735

(a) Test year accumulated depreciation and depreciation expense are ½ of a normal year because of the half-year convention used for depreciation calculation.

Additionally, the utility should also increase its operations and maintenance (O&M) expenses for the 12-month period ended December 31, 2001, to record the amortization of the deferred UPIS adjustment over a five-year period as indicated above.

Exception No. 4

Subject: **Utility-Plant-in-Service (UPIS) - Replacement and Retirement of Plant**

Statement of Fact: NARUC, Class A, Accounting Instruction 27.B.(2) requires that, when a retirement unit is retired from utility plant with or without replacement, the book cost thereof shall be credited to the utility plant account in which it is included. The book cost shall be determined from the utility's records and if this cannot be done, it shall be estimated.

The utility's procedure for recording retirements of UPIS is to indicate on the invoice the amount retired and the calculations.

The utility's policy for retirement of UPIS describes the following four procedures.

1) If the amount of the old equipment is given and is less than $250 and the year the original equipment was purchased is 1990 -1996, do not retire.
2) If the amount of the old equipment is given and is greater than $100 and the year the original equipment was purchased is prior to 1990, retire the amount given for the old equipment.
3) If the amount of the old equipment is not given, but the year the equipment was purchased is provided, use the Handy Whitman Index. Multiply the percentage from the Handy Whitman Index by the total amount of the invoice and use this amount for your retirement.
4) If neither the amount of the old equipment or the year of purchase is given, retire 75 percent of the total amount of the invoice.

The utility recorded the following additions to its UPIS water and wastewater systems.

County	Date	Acct. No.	Amount
Marion-Water	06/15/98	330	$35,583.74
Pasco-Water	12/31/92	307	$11,223.75
Pasco-Water	01/15/99	330	$55,659.06
Pinellas-Water	10/31/98	331	$13,667.17
Seminole-Water	02/01/01	311	$7,480.25
Seminole-Water	various	330	$77,469.56
Seminole-Water	12/31/94	331	$8,241.39
Seminole-W/Water	various	361	$89,693.02

Recommendation: The above-mentioned utility additions should have included a corresponding retirement amount to UPIS and accumulated depreciation per the NARUC rule and the utility's retirement policy cited above.

The utility's water and wastewater UPIS should be reduced by the following amounts to properly account for retirement of UPIS that was added above. The utility's water and wastewater 12-month period ended December 31, 2001, accumulated depreciation and depreciation expenses should also be reduced by the following amounts based on the audit staff's adjustments to retire UPIS above.

Exception No. 4, continued

County	Date	Acct. No.	Amount	Adj. for Retirement(a)	Dep. Rate	Acc.Dep.& Dep. Exp. Adj.(b)
Marion-Water	06/15/98	330	$35,583.74	$26,687.81	2.703%	$721.29
Pasco-Water	12/31/92	307	$11,223.75	$8,417.81	3.333%	$280.59
Pasco-Water	01/15/99	330	$55,659.06	$41,744.30	2.703%	$1,128.22
Pasco-Water			$66,882.81	$50,162.11		$1,408.82
Pinellas-Water	10/31/98	331	$13,667.17	$10,250.38	2.326%	$238.38
Seminole-Water(c)	02/01/01	311	$7,480.25	$5,610.19	5.000%	$140.25
Seminole-Water	various	330	$77,469.56	$58,100.00	2.703%	$1,570.27
Seminole-Water	12/31/94	331	$8,241.39	$6,181.04	2.326%	$143.75
Seminole-Water			$93,191.20	$69,891.23		$1,854.27
Seminole-W/Water	various	361	$89,693.02	$67,269.76	2.222%	$1,494.88

a) Retirement adjustment to UPIS and accumulated depreciation is calculated as 75 percent of UPIS addition per utility policy.
b) Adjustment to remove the effect of the audit staff's adjustment on the test year accumulated depreciation and depreciation expense.
c) Test year accumulated depreciation and depreciation expense are ½ of a normal year because of the half-year convention used for depreciation calculation.

Exception No. 5

Subject: **Utility-Plant-in-Service (UPIS) - Reclassified Plant**

Statement of Fact: Utility records indicate a 1992 addition of $46,944 to Account No. 370, Receiving Wells, in Pasco County for the demolition and removal of the Summertree PPW wastewater treatment plant that was identified as Construction Project CW-625-116-91-04.

Utility records also indicate a 2001 addition of $101,518 to Account No. 353, Land, in Seminole County for engineering fees associated with the preliminary planning, design, modification and construction of a wastewater interconnection with the City of Sanford, Florida, that was identified as Construction Project CW-614-116-98-14.

NARUC, Accounting Instruction 27.B.(2), states that when a retirement unit is retired, the cost of removal and the salvage shall be charged to or credited, as appropriate, to such depreciation account.

NARUC, Class A, Accounting Instruction 27.H., states that when the early retirement of a major unit of property eliminates the existing depreciation reserve account, the Commission may authorize an alternative treatment such as transferring the balance to Account No. 186 and amortizing it in future periods.

NARUC, Balance Sheet Account, Account 183, states that this account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for determining the feasability of projects under contemplation. If the work is abandoned, the charge shall be to Account 426 - Miscellaneous Nonutility Expenses, or to the appropriate operating account expense account unless otherwise ordered by the Commission.

NARUC, Class A, Balance Sheet Account, Account 186, states that this account shall include all debits not elsewhere provided for, such as items the proper final disposition of which is uncertain.

NARUC, Class A, Income Account, Account 426, includes expenses disallowed in a proceeding before the Commission and expenses for preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate expense account.

Rule 25-30.116(1)(d) 3, F.A.C., states that when a project is completed and ready for service, it shall be immediately transferred to the appropriate plant account(s) or Account 106, Completed Construction Not Classified, and may no longer accrue Allowance for Funds Used During Construction (AFUDC).

Recommendation: The $46,944 addition to Pasco County-Summertree PPW wastewater Account No. 370 should be removed per the NARUC rule cited above because it was a demolition cost that was related to the retirement of the wastewater treatment facility. However, there is no depreciation reserve account to transfer the balance to as required. The Commission, in Order No. PSC-93-0430-FOF-WS, retired the Pasco County-Summertree PPW wastewater plant from UPIS and eliminated

Exception No. 5, continued

the balance of the depreciation reserve in 1991. The utility has depreciated the $46,944 addition at a rate of 2.86 percent per year for a current balance of $12,755 as of December 31, 2001. ($46,944 x 2.86% x 9.5 years)

The Commission should require the utility to transfer the net unrecovered balance of $34,189 ($46,944 - $12,755) to Account No. 186 pending disposition by the Commission and remove the $46,944 and $12,755 from Accounts Nos. 370 and 108, respectively.

Additionally, the utility should be required to reduce its depreciation expense by $1,343 ($46,944 x 2.86%) for Pasco County wastewater for the 12-month period ended December 31, 2001, to account for the effect of the audit staff's adjustment above.

The $101,518 addition to Seminole County-wastewater land should be removed and reclassified as follows per the audit staff's determinations listed below.

Reclassify preliminary studies cost to Acct. No. 183.	$14,935
Reclassify wastewater discharge relocation cost to Acct. No. 354.	43,859
Reclassify wastewater utility main relocations to Acct. No. 361.	28,185
Reclassify interest during construction accruals to Acct. No. 426.	14,541
Total Audit Staff Adjustments	$101,519

The $14,935 represents engineering costs incurred to analyze and develop alternative methods for wastewater treatment at the Lincoln Heights wastewater plant given the anticipated condemnation and acquisition of utility property by the Florida Department of Transportation and Seminole County. These costs were for alternative projects that were studied and abandoned by the utility. Therefore, they should be charged to Account. No 183 pending final disposition by the Commission per the NARUC rule cited above. See Disclosure No. 1 of this report for further details on this issue.

The $43,859 represents engineering costs incurred to design and relocate the wastewater discharge facilities for the wastewater plant and perculation ponds because of the condemnation and acquisition of utility land. Therefore, it should be recorded in Account No. 354, Structures & Improvements, with an additional $577 recorded in the respective accumulated depreciation and depreciation expense accounts to reflect the corresponding effect on test year 2001. (($43,859 x 2.63%)/2)

The $28,185 represents engineering costs incurred to design and relocate the utility mains for the wastewater plant because of the condemnation and acquisition of utility land. Therefore, it should be recorded in Account No. 361, Collecting Sewers-Gravity, with an additional $313 recorded in the respective accumulated depreciation and depreciation expense accounts to reflect the corresponding effect on test year 2001. (($28,185 x 2.22%)/2)

Exception No. 5, continued

The $14,541 represents the Allowance for Funds Used During Construction (AFUDC) charged to the above project from March 2000 through December 2001. Construction project schedules indicate that the last recorded activity other than AFUDC accruals for this project was in February 2000. Since there was no subsequent activity after February 2000, the audit staff has concluded that the project should be deemed substantially complete at that time, and the total balance should have been transferred to a UPIS account or Account No. 106 per the NARUC and Commission rules cited above. Therefore, the $14,541 AFUDC accrued after February 2000 should be disallowed and charged to Account No. 426 per the NARUC rules cited above.

Exception No. 6

Subject: **Utility-Plant-in-Service (UPIS) - Organization Cost and Capitalized Labor**

Statement of Fact: Utility records indicate the following additions to Accounts Nos. 301 and 351, Organization Cost, for each of the respective counties.

County	Year	Water	Wastewater
Marion	1996	$263	$0
Pasco	1995	$872	$872
Pasco	2000	$24,667	$0
Seminole	2000	$2,952	$0

Utility records indicate the following additions to Account No. 380, Treatment and Disposal Equipment, for the Seminole County wastewater system.

County	Year	Water	Wastewater
Seminole	1999	$0	$9,724
Seminole	2000	$0	$9,579

NARUC, Utility Plant Accounts, Accounts Nos. 301 and 351 include all fees paid to federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership or other enterprise and putting it into readiness to do business.

Commission Orders Nos. 25821 and PSC-94-0739-FOF-WS determined that the purchased cost of utility systems is to be charged as acquisition adjustments, not as organization cost.

NARUC Class A, Balance Sheet, Account 186, states that this account shall include all debits not elsewhere provided for, such as items the proper final disposition of which is uncertain.

Recommendation: The addition of $263 to Marion County in 1996 is an invoiced amount from the Florida Department of Revenue. The addition of $872 to each Pasco County system in 1995 is a reclassification of a vendor invoice initially recorded in 1991 that is undefined. Both of these amounts should be removed per the NARUC rule cited above.

The addition of $24,667 to Pasco County water in 2000 is capitalized executive salaries which are itemized as acquisition and transfer costs for the purchase of WisBar/Bartelt Enterprises. The capitalized executive salaries should be removed and recorded as an acquisition adjustment per the Commission Orders cited above.

The additions of $2,952, $9,724, and $9,579 to Seminole County in 1999 and 2000 are capitalized executive salaries described as time spent working on condemnation issues related to the Lincoln Heights wastewater treatment plant site. They should be removed and recorded in Account No. 186 pending final disposition by the Commission per the NARUC rule cited above. See Disclosure No. 1 of this report for further details on this issue.

Exception No. 6, continued

Additionally, the Seminole County wastewater 12-month period ended December 31, 2001, accumulated depreciation and depreciation expenses should be reduced by the following amounts based on the audit staff's adjustments to UPIS above.

County	Acct. No.	Amount	Dep. Rate	Acc. Dep. & Dep. Exp Adj.
Marion-Water	301	$263	2.50%	$7
Pasco-Water	301	$872	2.50%	$22
Pasco-Water	301	$24,667	2.50%	$617
Pasco-Water		$25,539		$638
Seminole-Water	301	$2,952	2.50%	$74
Pasco-W/Water	351	$872	2.50%	$22
Seminole-W/Water	380	$9,724	2.86%	$278
Seminole-W/Water	380	$9,579	2.86%	$274
Seminole-W/Water		$19,303		$552

Exception No. 7

Subject: **Utility-Plant-in-Service (UPIS) - Common Plant Allocations from Utilities, Inc. of Florida (UIF)**

Statement of Fact: UIF serves two roles for Utilities, Inc.'s operations in Florida. First, UIF is the administrative and operational headquarters for all of the parent's Florida operations. Second, UIF is the controlling and operating entity for the five counties that are parties for this rate proceeding.

UIF allocates a portion or all of its common rate base using a customer equivalent (CE) percentage for each of the five county operations from the following eight cost centers.

Cost Center	Description of Cost	Total Amount	UIF Percentage	Florida Percentage
600	Office Structures & Communication	$227,710	12.29%	87.71%
600	Tools & Lab	145,402	100.00%	0.00%
601	UIF Cost Center	817,131	12.29%	87.71%
603	Orlando Cost Center (Orange & Seminole Counties)	64,634	100.00%	0.00%
638	Ocala Cost Center (Marion County)	2,072	100.00%	0.00%
639	West Coast Cost Center (Pasco & Pinellas Counties)	25,312	100.00%	0.00%
600	Computer Allocation	90,771	12.29%	87.71%
600	UIF Transportation	537,085	95.26%	4.74%
		$1,910,117		

Included in the $227,710 amount for Office Structures and Communication listed above is an addition of $29,880 for Work Order CW-0600-117-00-02 that was for the purchase of a new Norstar voice mail system for the UIF office in 2000.

Included in the $64,634 amount for the Orlando Cost Center listed above is an addition of $6,722 for Work Order CW-602-117-97-09 that was for the purchase of a new cellular communications system for service personnel in 1997.

Recommendation: The additions listed above were UPIS additions that replaced existing systems that the utility was using at the time. However, the utility did not record any retirements to UPIS or accumulated depreciation when the new systems were installed.

The utility's common UPIS should be reduced by the following amounts to properly account for retirement of UPIS that was replaced above. The utility's water and wastewater 12-month period ended December 31, 2001, accumulated depreciation and depreciation expenses should also be reduced by the following amounts based on the audit staff's adjustment to retire common UPIS above.

Exception No. 7, continued

Cost Center	Date	Acct. No.	UPIS Amount	Acc. Dep. Retirement(a)	Dep. Rate	Test Year Dep. Exp. Adj.
Office Structures	2000	346	$29,880	$22,410	10.00%	$2,241
Orlando Cost Center	1997	346	$6,722	$5,041	5.00%	$252
		Total Retirement to UPIS and Acc. Dep.		$27,451		
		Test year 2001 accrual to Acc. Dep.		$1,625		$2,493
		Test year 2001 adjustments to Acc. Dep. and Dep.Exp.		$29,076		($1,625)

a) Retirements calculated as 75 percent of common UPIS additions per utility policy. See Exception No. 4.

The audit staff has recalculated the allocation of UIF common rate base for each of the five counties that are parties in this rate proceeding using the same allocation percentages presented by UIF in its common rate base schedule by incorporating the reductions of $5,041 and $22,410 to UIF common rate base, the reductions of $29,076 ($5,041 + $22,410 + $504 + $1,121) to UIF common accumulated depreciation, and the reduction of $1,625 to UIF common depreciation expense as referenced above. See Schedule N that follows.

Schedule N, Tor Exception No. 7

UIF Common Plant Allocations

County		Marion		Orange	Pasco		Pinellas	Seminole		
System		Water	W/Water	Water	Water	W/Water	Water	Water	W/Water	Total
Customer Count in CEs		463	70	327	2,717	1,003	552	2,645	1,430	9,207
All Florida	74,832	0.62%	0.09%	0.44%	3.63%	1.34%	0.74%	3.53%	1.91%	12.30%
UIF Only	9,207	5.03%	0.76%	3.55%	29.51%	10.89%	6.00%	28.73%	15.53%	100.00%
Orlando Cost Center	4,402	0.00%	0.00%	7.43%	0.00%	0.00%	0.00%	60.09%	32.49%	100.00%
Ocala Cost Center	533	86.87%	13.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
West Coast Cost Center	4,272	0.00%	0.00%	0.00%	63.60%	23.48%	12.92%	0.00%	0.00%	100.00%
UIF Transportation	9,664	4.79%	0.72%	3.38%	28.11%	10.38%	5.71%	27.37%	14.80%	95.27%
UIF Common Plant per Audit										
Office Structures & Communication	$205,300	$1,270	$192	$897	$7,454	$2,752	$1,514	$7,257	$3,923	$25,259
Tools & Lab	145,402	7,314	1,105	5,162	42,908	15,834	8,724	41,774	22,581	145,402
UIF Cost Center	817,131	5,066	735	3,595	29,662	10,950	6,047	28,845	15,609	100,509
Orlando Cost Center	59,593	0	0	4,427	0	0	0	35,807	19,359	59,593
Ocala Cost Center	2,072	1,800	272	0	0	0	0	0	0	2,072
West Coast Cost Center	25,312	0	0	0	16,089	5,943	3,270	0	0	25,302
Computer Allocation	90,771	563	82	399	3,295	1,216	672	3,204	1,733	11,164
UIF Transportation	537,085	25,726	3,867	18,153	150,975	55,749	30,668	147,000	79,488	511,626
	$1,882,666	$41,739	$6,253	$32,633	$250,383	$92,444	$50,895	$263,887	$142,693	$880,927

Schedule N, for Exception No. 7, continued

UIF Common Plant per Company										
Office Structures & Communication	$227,710	$1,412	$205	$1,002	$8,266	$3,051	$1,685	$8,038	$4,349	$28,008
Tools & Lab	145,402	7,314	1,105	5,162	42,908	15,834	8,724	41,774	22,581	145,402
UIF Cost Center	817,131	5,066	735	3,595	29,662	10,950	6,047	28,845	15,609	100,509
Orlando Cost Center	64,634	0	0	4,801	0	0	0	38,839	20,992	64,632
Ocala Cost Center	2,072	1,800	272	0	0	0	0	0	0	2,072
West Coast Cost Center	25,312	0	0	0	16,089	5,943	3,270	0	0	25,302
Computer Allocation	90,771	563	82	399	3,295	1,216	672	3,204	1,733	11,164
UIF Transportation	537,085	25,726	3,867	18,153	150,975	55,749	30,668	147,000	79,488	511,626
	$1,910,117	$41,881	$6,266	$33,112	$251,195	$92,743	$51,066	$267,700	$144,752	$888,715
UIF Common Plant Adjustment										
Office Structures & Communication	($22,410)	($142)	($13)	($105)	($812)	($299)	($171)	($781)	($426)	($2,749)
Tools & Lab	0	0	0	0	0	0	0	0	0	0
UIF Cost Center	0	0	0	0	0	0	0	0	0	0
Orlando Cost Center	(5,041)	0	0	(374)	0	0	0	(3,032)	(1,633)	(5,039)
Ocala Cost Center	0	0	0	0	0	0	0	0	0	0
West Coast Cost Center	0	0	0	0	0	0	0	0	0	0
Computer Allocation	0	0	0	0	0	0	0	0	0	0
UIF Transportation	0	0	0	0	0	0	0	0	0	0
Audit Adjustment	($27,451)	($142)	($13)	($479)	($812)	($299)	($171)	($3,813)	($2,059)	($7,788)
Depreciation Expense Adj.	$1,625	$10	$2	$7	$59	$22	$12	$57	$31	$200
Accumulated Depreciation Adj.	$29,076	$147	$19	$517	$853	$315	$175	$4,161	$2,250	$8,437

Exception No. 8

Subject: **Utility-Plant-in-Service (UPIS) - Common Plant Allocations from Water Services Corporation (WSC)**

Statement of Fact: WSC, the service corporation for the parent company Utilities, Inc., allocates a portion of its common rate base to each subsidiary utility throughout the United States. UIF received $85,096, net of accumulated depreciation and accumulated deferred income taxes, or approximately 3.7 percent of the total WSC net rate base of $2,300,646. The allocation is based on a calculated customer equivalent (CE) percentage that equates all customers throughout the United States in terms of single family residential equivalent units. UIF then allocates the $85,096 it received from WSC to each of its five county systems based on the same customer equivalent formula.

The five UIF counties received the following allocated WSC net rate base amounts based on the indicated allocation percentages.

County	Total	Percent	Water	Percent	Wastewater	Percent
Marion	$5,872	6.90%	$5,111	6.01%	$761	0.89%
Orange	4,144	4.87%	4,144	4.87%	0	0.00%
Pasco	34,464	40.50%	26,262	30.86%	8,202	9.64%
Pinellas	7,003	8.23%	7,003	8.23%	0	0.00%
Seminole	33,613	39.50%	21,828	25.65%	11,785	13.85%
Total	$85,096	100.00%	$64,348	75.62%	$20,748	24.38%

The Commission's Division of Auditing and Safety, at the request of the Division of Economic Regulation, performed an undocketed affiliate transaction audit of Utilities, Inc. and its subsidiary WSC for the 12-month period ended December 31, 2001. The scope of the audit included an examination of the WSC rate base components that are allocated to all of its subsidiary operations in 2001. The audit report, issued October 23, 2001, included adjustments that increased UIF's allocated WSC net rate base allocation by $3,588 to $88,684.

Recommendation: The above-mentioned allocation percentages used to distribute WSC's net rate base to the five counties in this rate proceeding do not reconcile to any allocation methodology that was presented by the utility in its filing or its response to the audit staff's inquiries.

The audit staff has incorporated the increase of $3,588 to WSC's net rate base as referenced above and recalculated the allocation percentages for each of the five counties that are parties in this rate proceeding to be consistent with the methodology used by UIF to allocate its common rate base as described in Exception No. 7 of this report.

The Commission should require the utility to adjust the WSC allocated net rate base for each of the five counties in this rate proceeding by the amounts reflected in the accompanying Schedule O that follows.

Schedule C, for Exception No. 8

WSC Common Plant Allocations

County	Marion		Orange	Pasco		Pinellas	Seminole		
System	Water	W/Water	Water	Water	W/Water	Water	Water	W/Water	Total
Customer Count in CEs	463	70	327	2717	1003	552	2645	1430	9207
Percent of TIF	5.03%	0.76%	3.55%	29.51%	10.89%	6.00%	28.73%	15.53%	100.00%
Per Audit	$4,460	$674	$3,150	$26,171	$9,661	$5,317	$25,477	$13,774	$88,684
Per Utility	$5,111	$761	$4,144	$26,262	$8,202	$7,003	$21,828	$11,785	$85,096
Increase (Decrease)	($651)	($87)	($994)	($91)	$1,459	($1,686)	$3,649	$1,989	$3,588

EXHIBIT: JAS-1
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Exception No. 9

Subject: **Utility-Plant-in-Service (UPIS) - Adjustments to Test Year Balance**

Statement of Fact: The audit staff performed a tour of utility property in Orange and Seminole Counties with a company representative on October 10, 2002.

Recommendation: The following events were noted on audit staff's plant tour.

ORANGE COUNTY - CRESCENT HEIGHTS & DAVIS SHORES

The Crescent Heights water system is interconnected with Orlando Utilities Commission for its potable water needs. The utility still has a building, hydro-pneumatic tank, pump, and well head at the site. All other equipment has been removed. The utility plans to dispose of the remaining equipment and demolish the building within the next six months. It does not anticipate any salvage value for the remaining equipment. The physical interconnection with Orlando Utilities is not located on utility property.

The Davis Shores water system is interconnected with Orange County Utilities for its potable water needs. The utility has removed all of its equipment from the Davis Shores site and disposed of the utility land.

The audit staff recommends that all land and water treatment plant be retired from service as illustrated below.

Acct.#	Description	UPIS @12/31/2001	Acc./Dep. @12/31/2001	Depreciation Rate	Dep. Exp. Adj.
302	Land & Land Rights	$2,783	$0	0.00%	$0
304	Structures & Improvements	$5,247	($2,357)	3.03%	($159)
307	Wells & Springs	$11,696	($3,934)	3.33%	($390)
311	Pumping Equipment	$19,894	($10,471)	5.00%	($995)
320	Treatment Equipment	$3,769	($2,297)	4.55%	($171)
	Unassigned Acc./Dep.	$0	($12,856)		$0
Total Retirement		$40,606	($31,915)		($1,715)
Disposition of excess balance to be determined by the Commission			$8,691		

Exception No. 9, continued

SEMINOLE COUNTY - LINCOLN HEIGHTS WASTEWATER PLANT

The Lincoln Heights wastewater system has been interconnected with the City of Sanford since July 2001. The wastewater plant and treatment facilities have been taken off line and will be disposed or demolished in the coming months. The only equipment remaining at the wastewater plant site is a new master lift station that transfers the untreated sewage to the interconnect site that is not located on utility property. The wastewater perculation ponds are to be cleaned and filled to grade level. The State Department of Transportation (DOT) and Seminole County have taken approximately 58.52 percent of the existing 14.90 acres of the original land site through condemnation action for road way improvements. The remaining utility land will contain the new transfer lift station (4.75 acres) and an undetermined future use (1.43 acres). The utility is still litigating the outcome of the condemnation with Seminole County and the DOT.

The audit staff recommends that 58.52 percent of the utility's wastewater land balance for Lincoln Heights, and 100 percent of the wastewater treatment plant be retired from service as illustrated below.

The wastewater land contained 14.90 acres prior to the condemnation proceedings and was recorded in Seminole County's books at an original cost of $11,597 for SUB614 Lincoln Heights G/L. The amount of wastewater land to be retired should be $6,787 or 58.52 percent of $11,597.

Utility records indicate a retirement of $6,000 to Account No. 353, Land, for Seminole County in 1999 which supports the audit staff's estimated retirement calculated above. Therefore, no additional retirement for utility land is recommended.

Acct.#	Description	UPIS @12/31/2001	Acc./Dep. @12/31/2001	Depreciation Rate	Dep. Exp. Adj.
354	Structures & Improvements	$57,100	($25,687)	2.63%	($1,503)
380	Treatment Plant	$341,752	($49,482)	2.86%	($9,764)
Total Retirement		$398,852	($75,169)		($11,267)
Disposition of excess balance to be determined by the Commission			$323,683		

Exception No. 10

Subject: Contributions-in-Aid-of-Construction (CIAC)-Advances

Statement of Fact: The utility's records reflect balances of $52,000 and $48,000 in Accounts Nos. 2525000 and 2526000, Advances-in-Aid of Construction, in Seminole County as of December 31, 2001.

The water and wastewater account balances have been inactive and on the utility's books prior to 1992.

The utility's response to the audit staff's inquiries is as follows.

> The Utility has researched all available information relating to the accounts noted in this request. However, there is no supporting information pertaining to these balances. However, the Utility has no record of this money ever being paid out. Therefore, it remains in the Advances-in-Aid accounts.

NARUC, Class A, Balance Sheet, Account 252 includes advances by or in behalf of customers for construction which are to be refunded either wholly or in part. When a person is refunded the entire amount to which he is entitled according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to Account 271, Contributions-in-Aid-of-Construction.

Recommendation: The Commission should require the utility to reclassify the above balances to Account No. 271, CIAC, as indicated in the NARUC rule cited above.

Seminole County's water and wastewater CIAC should be increased by $52,000 and $48,000, respectively.

Additionally, Seminole County's water and wastewater accumulated amortization of CIAC should be increased by $2,225 and $1,085, respectively, as of December 31, 2001, to record the additional amortization of the above balances for the test year. ($52,000 x 4.278% composite rate for Seminole County water and $48,000 x 2.260% composite rate for Seminole County wastewater)

Furthermore, Seminole County's water and wastewater CIAC amortization expense should be increased by $2,225 and $1,085, respectively, for the 12-month period ended December 31, 2001, to record the additional CIAC amortization expenses for the test year.

Exception No. 11

Subject: Accumulated Depreciation - Depreciation Rates

Statement of Fact: Rule 25-30.140(2), F.A.C., establishes an average service life and corresponding depreciation rates for UPIS asset additions.

Orders Nos. PSC-93-0430-FOF-WS, PSC-94-0739-FOF-WS, and PSC-95-0574-FOF-WS, by reference, incorporated the above rule in the last rate proceedings for Pasco County (Summertree PPW), Marion and Pinellas Counties, and Orange, Pasco (Orangewood), and Seminole Counties, respectively.

The above-referenced rule establishes the following average service lives for Class A utilities for the indicated NARUC accounts.

Account No.	Account Description	Average Life	Depreciation Rate
371	Pumping Equipment	18 years	5.56%
380	Treatment & Disposal Equipment	18 years	5.56%

Recommendation: The audit staff's analysis of the utility's test year 2001 depreciation rates from its Annual Reports indicate that for wastewater Accounts Nos. 371 and 380 it used the incorrect depreciation rates when calculating depreciation expense and the respective accruals to accumulated depreciation. The utility used the following rates.

Account No.	Account Description	Average Life	Depreciation Rate
371	Pumping Equipment	25 years	4.00%
380	Treatment & Disposal Equipment	35 years	2.86%

The audit staff recalculated accumulated depreciation balances for Accounts Nos. 371 and 380 using the rule rates described above. The utility should be required to increase its accumulated depreciation balance as of December 31, 2001, for Marion, Pasco, and Seminole County by $21,744, $57,828 and $83,141, respectively. See Schedule P on the following page.

Additionally, the audit staff's recalculation will increase test year depreciation expense for the 12-month period ended December 31, 2001, for Marion, Pasco and Seminole Counties by $2,632, $7,972, and $11,988, respectively.

Schedule P, for Exception No. 11

Marion County						
Year	Acct. No.	Dep. Rate	Avg. Balance	Per Audit	Per Company	Adjustment
1993	371	5.56%	$264	$15	$11	$4
	380	5.56%	83,994	4,666	2,400	2,266
1994	371	5.56%	264	15	11	4
	380	5.56%	84,210	4,678	2,406	2,272
1995	371	5.56%	264	15	11	4
	380	5.56%	84,587	4,699	2,417	2,282
1996	371	5.56%	264	15	11	4
	380	5.56%	84,665	4,704	2,419	2,285
1997	371	5.56%	264	15	11	4
	380	5.56%	86,006	4,778	2,457	2,321
1998	371	5.56%	264	15	11	4
	380	5.56%	90,960	5,053	2,599	2,454
1999	371	5.56%	264	15	11	4
	380	5.56%	95,806	5,323	2,737	2,586
2000	371	5.56%	264	15	11	4
	380	5.56%	96,961	5,387	2,770	2,617
2001	371	5.56%	264	15	11	4
	380	5.56%	97,388	5,410	2,783	2,627
Marion County Adjustment				$44,831	$23,087	$21,744

Pasco County						
Year	Acct. No.	Dep. Rate	Avg. Balance	Per Audit	Per Company	Adjustment
1993	371	5.56%	$78,290	$4,349	$3,142	$1,218
	380	5.56%	162,002	9,000	4,629	4,371
1994	371	5.56%	79,719	4,429	3,189	1,240
	380	5.56%	162,210	9,012	4,635	4,377
1995	371	5.56%	82,892	4,605	3,316	1,289
	380	5.56%	164,538	9,141	4,701	4,440
1996	371	5.56%	84,730	4,707	3,389	1,318
	380	5.56%	167,318	9,295	4,781	4,514
1997	371	5.56%	101,811	5,656	4,072	1,584
	380	5.56%	169,575	9,421	4,845	4,576
1998	371	5.56%	119,453	6,636	4,778	1,858
	380	5.56%	173,821	9,657	4,966	4,691
1999	371	5.56%	126,058	7,003	5,042	1,961
	380	5.56%	184,622	10,257	5,275	4,982
2000	371	5.56%	134,199	7,456	5,368	2,088
	380	5.56%	198,264	11,015	5,665	5,350
2001	371	5.56%	141,347	7,853	5,654	2,199
	380	5.56%	213,946	11,886	6,113	5,773
Pasco County Adjustment				$141,378	$83,560	$57,828

Schedule P, for Exception No. 11, continued

Seminole County						
Year	Acct. No.	Dep. Rate	Avg. Balance	Per Audit	Per Company	Adjustment
1993	371	5.56%	$91,883	$5,105	$3,675	$1,429
	380	5.56%	121,543	6,752	3,473	3,279
1994	371	5.56%	94,166	5,231	3,767	1,464
	380	5.56%	130,527	7,252	3,729	3,523
1995	371	5.56%	96,473	5,360	3,859	1,501
	380	5.56%	145,947	8,108	4,170	3,938
1996	371	5.56%	159,335	8,852	6,373	2,479
	380	5.56%	367,945	20,441	10,513	9,928
1997	371	5.56%	164,303	9,128	6,572	2,556
	380	5.56%	390,342	21,686	11,153	10,533
1998	371	5.56%	169,065	9,393	6,763	2,630
	380	5.56%	311,776	17,321	8,908	8,413
1999	371	5.56%	176,367	9,798	7,055	2,743
	380	5.56%	229,414	12,745	6,555	6,190
2000	371	5.56%	180,954	10,053	7,238	2,815
	380	5.56%	286,564	15,920	8,188	7,732
2001	371	5.56%	183,796	10,211	7,352	2,859
	380	5.56%	338,310	18,795	9,666	9,129
Pasco County Adjustment				$202,151	$119,009	$83,141

Exception No. 12

Subject: Accumulated Amortization of Contributions-in-Aid-of-Construction (CIAC) - Amortization Rates

Statement of Fact: Rule 25-30.140 (8), F.A.C., states that the CIAC amortization rate shall be that of the appropriate account or function where supporting documentation is available to identify the account or function of the related CIAC plant. Otherwise, the composite plant amortization rate shall be used.

Utility records indicate that it uses the latter method of calculating its amortization of CIAC for the five counties in this rate proceeding.

Recommendation: The audit staff's analysis of the utility's accumulated amortization of CIAC and CIAC amortization expense balances from its MFRs indicate that it used incorrect composite amortization rates when calculating its CIAC amortization expense for the 12-month period ended December 31, 2001.

The audit staff recalculated accumulated amortization of CIAC and CIAC amortization expense by applying the correct composite depreciation rates per the rule cited above. The utility should be required to record the audit staff's adjustments detailed in Schedule Q that follows for the 12-month period ended December 31, 2001.

Schedule Q for Exception No. 12

	Per Utility		Per Audit		Audit Adjustment	
	WATER	W/WATER	WATER	W/WATER	WATER	W/WATER
MARION COUNTY						
Depreciation Expense	$20,933	$4,155	$20,933	$4,155		
Average Plant Balance	639,911	149,912	639,911	149,912		
Composite Depreciation Rate	3.271%	2.772%	3.271%	2.772%		
Amortization of CIAC Expense	3,999	12	4,394	12	$395	$0
Average CIAC Balance	134,337	450	134,337	450		
Composite CIAC Rate	2.977%	2.667%	3.271%	2.772%		
ORANGE COUNTY						
Depreciation Expense	$7,229		$7,229			
Average Plant Balance	192,409		192,409			
Composite Depreciation Rate	3.757%		3.757%			
Amortization of CIAC Expense	1,265		1,443		$178	
Average CIAC Balance	38,403		38,403			
Composite CIAC Rate	3.294%		3.757%			
PASCO COUNTY						
Depreciation Expense	$64,149	$30,452	$64,149	$30,452		
Average Plant Balance	1,625,381	996,546	1,625,381	996,546		
Composite Depreciation Rate	3.947%	3.056%	3.947%	3.056%		
Amortization of CIAC Expense	14,575	13,238	18,420	14,149	$3,845	$911
Average CIAC Balance	466,708	463,032	466,708	463,032		
Composite CIAC Rate	3.123%	2.859%	3.947%	3.056%		
PINELLAS COUNTY						
Depreciation Expense	$12,220		$12,220			
Average Plant Balance	370,675		370,675			
Composite Depreciation Rate	3.297%		3.297%			
Amortization of CIAC Expense	3,792		4,532		$785	
Average CIAC Balance	138,847		138,847			
Composite CIAC Rate	2.731%		3.297%			
SEMINOLE COUNTY						
Depreciation Expense	$105,343	$51,967	$105,343	$51,967		
Average Plant Balance	2,462,259	2,299,836	2,462,259	2,299,836		
Composite Depreciation Rate	4.278%	2.260%	4.278%	2.260%		
Amortization of CIAC Expense	24,109	16,666	31,535	13,785	$7,429	($2,881)
Average CIAC Balance	737,162	610,051	737,162	610,051		
Composite CIAC Rate	3.271%	2.732%	4.278%	2.260%		

Exception No. 13

Subject: Accumulated Amortization of Contributions-in-Aid-of-Construction (CIAC) - General Ledger Balance

Statement of Fact: Order No. PSC-93-0430-FOF-WS established accumulated amortization of CIAC balances of $114,744 and $125,359 for the Pasco County (Summertree PPW) water and wastewater systems, respectively, as of April 30, 1991, as previously discussed in Exception No. 1 of this report.

The Order states that the utility presented balances of $68,939 and $59,402, for water and wastewater accumulated amortization of CIAC as of October 30, 1990, in its filing for Docket No. 920834-WS for Pasco County (Summertree PPW).

The utility's 1994 general ledger reflects balances of $34,854 and $33,018, for water and wastewater accumulated amortization of CIAC, respectively, as of December 31, 1993, when Accounts Nos. 276-00 and 277-00, Accumulated Amortization CIAC-Water and Accumulated Amortization CIAC-Wastewater, first appeared in its general ledger. The 1994 entries also included yearly accruals of $11,618 and $10,154 for 1994.

Prior to 1994, the utility's policy was to record its accumulated amortization of CIAC as a direct offset to yearly accruals of accumulated depreciation in its accumulated depreciation accounts.

There is no general ledger record of the above policy taking place for the Pasco County (Summertree PPW) systems since it was initially recorded on the utility's books in 1990.

Recommendation: The utility's conflicting balances for accumulated amortization of CIAC in its filing for Docket No. 920834-WS and in its 1994 general ledger balance above, along with its inadequate records for the period 1990 through 1994, provide sufficient evidence to question its accumulated amortization of CIAC balance of $130,438 and $125,703 as of December 31, 2001, for Pasco County in its MFRs filing.

The audit staff, using information from the utility's filings in Docket No. 920834-WS and its 1990 through 1994 general ledgers, has reconstructed the utility's water and wastewater accumulated amortization of CIAC balances of $62,567 and $70,428, as of April 30, 1991, for its Pasco County (Summertree PPW) systems. This balance is presented in Exception No. 1 of this report.

As stated above, there is no evidence of the utility accruing amortization of CIAC for the Pasco County (Summertree PPW) systems prior to 1994. The audit staff submits that the $34,854 and $33,018 accumulated amortization of CIAC balances recorded as of December 31, 1993, in its 1994 general ledger are correcting journal entries to record three years of amortization of CIAC since the utility purchased the Pasco County (Summertree PPW) systems in 1990. The $34,854 and $33,018 divided by three years equal $11,618 and $11,006, respectively, which are the same amounts the utility recorded for amortization of CIAC in 1994. The beginning accumulated amortization of CIAC balances that should have been transferred with the accrual in 1994 may still be combined in

Exception No. 13, continued

the utility's accumulated depreciation balances. Without sufficient utility records, it is impossible to determine.

The audit staff recommends that the utility's accumulated amortization of CIAC balance for Pasco County (Summertree PPW) be increased by $27,713 and $37,410, which is the difference between the amount recorded as of December 31, 1993, and the utility's beginning balances as of April 30, 1991. ($62,567 - $34,854 and $70,428 - $33,018) This adjustment, at a minimum, will restate the utility's general ledger balances for water and wastewater accumulated amortization of CIAC to its initial balances as of April 30, 1991.

Exception No. 14

Subject: Working Capital

Statement of Fact: The MFRs' rate base filing includes the following amounts for working capital as of December 31, 2001.

County	Working Capital
Marion-Water	$114,826
Marion Wastewater	44,914
Orange Water	80,701
Pasco Water	244,252
Pasco-Wastewater	255,410
Pinellas Water	31,222
Seminole Water	397,399
Seminole Wastewater	465,807
Total Working Capital	$1,634,531

The utility allocated the above working capital balance to the five counties in this proceeding based on the December 31, 2001, year-end O&M expense for each system before any utility adjustments.

Rule 25-30.433 (2) and (4), F.A.C., requires that working capital for Class A utilities shall be calculated using the balance sheet approach and that the averaging method used by the Commission to calculate rate base and cost of capital shall be a 13-month average for Class A utilities.

Recommendation: The utility's total working capital is $208,497 as of December 31, 2001, based on the following audit staff findings. ($1,634,531 - $1,794,693 + $368,659)

1) The utility's current assets as of December 31, 2001, are overstated by $1,794,693.

2) The utility's current liabilities are overstated by $368,659.

3) The utility used the December 31, 2001, year-end balances to calculate its working capital rather than the 13-month average required in the Commission rule cited above.

4) The utility allocated its working capital balance for UIF to the five counties in this proceeding based on the December 31, 2001, year-end O&M expense for each system before its adjustments to test year O&M expense rather than after such adjustments.

See the audit staff's calculations and discussion of each finding that follows.

Audit Exception No. 14, continued

Current Assets: UIF	Per Utility	Adjustment	Per Audit
Cash (Note A & B)	$1,805,996	($1,794,668)	$11,328
Petty Cash	3,000	0	3,000
Accounts Receivable (net)(Note B)	333,083	(2,640)	330,443
Deferred Rate Case Expense (Note B)	5,970	(5,484)	486
Other Miscellaneous Debits (Note B)	25,807	8,099	33,906
Total Current Assets	$2,173,856	($1,794,693)	$379,163
Current Liabilities			
Accounts Payable (Note B)	($92,734)	$9,786	($82,948)
Deferred Income Taxes (Note C)	(357,227)	357,227	0
Accrued Taxes (Note B)	(89,364)	1,646	(87,718)
Total Current Liabilities	($539,325)	$368,659	($170,666)
Total Working Capital	$1,634,531	($1,426,034)	$208,497

A) The cash balance presented by the utility is the December 31, 2001, book balance from UIF's general ledger. The balance does not accurately reflect the utility's actual cash balance for UIF in this proceeding because it fails to recognize the recurring electronic transfers of cash from Florida to Illinois where the cash is used to fund continuing operations of the parent and all of its subsidiaries. Additionally, the cash account on UIF's general ledger is only a depository account that is used to accumulate customer payments from all subsidiary operations in Florida before being transferred to the Illinois bank. The audit staff calculated a 13-month average actual cash balance of $88,985 as of December 31, 2001, in the Florida bank account and allocated $11,328 or 12.73 percent to UIF for this rate proceeding. The 12.73 percent allocation represents UIF's portion of the total revenues generated by all of the Florida operations in 2001.

B) The accounts noted were adjusted to reflect a 13-month average balance as of December 31, 2001.

C) Deferred income taxes were removed from working capital because they are included as a component of the utility's cost of capital in this rate proceeding.

The audit staff allocated the $208,497 working capital balance for UIF to each of the five counties in this proceeding based on its percentage of December 31, 2001, year-end O&M expense after utility adjustments to the test year and after the audit staff adjustments in Exceptions Nos. 3, 18, 19, 21, 22, and 23 of this report. The calculations and the adjustments are displayed on the following schedule.

Schedule for Exception No. 14

	Per Utility				Per Audit				
County System	O&M Expense @12/31/2001	Percentage	Allocated Working Capital	O&M Expense @12/31/2001	Adjustments to O&M expense	Adjusted O&M Expense @12/31/2001	Percentage	Allocated Working Capital	Working Capital Adjustment
Seminole Water	$367,760	24.31%	$397,399	$412,507	($26,170)	$386,337	22.62%	$47,156	($350,243)
Seminole Wastewater	431,066	28.50%	465807	555,520	(79,938)	475,582	27.84%	58,049	(407,758)
Pinellas Water	28,893	1.91%	31222	105,098	(41,134)	63,964	3.74%	7,807	(23,415)
Pasco Water	226,035	14.94%	244252	282,924	3,318	286,242	16.76%	34,938	(209,314)
Pasco Wastewater	236,361	15.63%	255410	246,037	(9,324)	236,713	13.86%	28,893	(226,517)
Marion Water	106,262	7.03%	114826	117,173	(12,810)	104,363	6.11%	12,738	(102,088)
Marion Wastewater	41,564	2.75%	44914	41,166	(1,541)	39,625	2.32%	4,837	(40,077)
Orange Water	74,682	4.94%	80,701	123,269	(7,921)	115,348	6.75%	14,079	(66,622)
	$1,512,623	100.00%	$1,634,531	$1,883,694	($175,520)	$1,708,174	100.00%	$208,497	($1,426,034)
Calculations and audit staff notes	A (Note 1)	B	C A x B	D (Note 2)	E (Note 3)	F D + E	G	H F x G	I C - H

1) The utility used its O&M expense per books before test year adjustments. See MFRs Schedule B-1.
2) The audit staff used utility O&M expense per books after test year adjustments. See MFRs Schedule B-1.
3) Adjustments to O&M expense incorporate the audit staff adjustments in Exceptions Nos. 3, 18, 19, 21, 22, and 23 of this report.

(Revised 1/24/03)

Exception No. 15

Subject: Utility Adjustments to Rate Base in the Test Year

Statement of Fact: The utility's MFRs filing includes the following rate base adjustments to its December 31, 2001, general ledger that it describes as adjustments related to its last rate case proceeding.

County	Description	Action	Amount
Marion-Water	UPIS	Increase	$4,405
	Acc. Dep.	Increase	$1,463
	CIAC	Increase	$4,550
Marion-Wastewater	UPIS	Decrease	$4,402
	Acc. Dep.	Increase	$484
Orange-Water	UPIS	Increase	$36
	Acc. Dep.	Decrease	$7,187
	CIAC	Increase	$17,592
	Acc. Amtz. of CIAC	Increase	$10,709
Pasco-Water	UPIS	Increase	$56,381
	Acc. Dep.	Increase	$36,576
	Acc. Amtz. of CIAC	Decrease	$35,680
Pasco-Wastewater	UPIS	Decrease	$56,382
	Acc. Dep.	Decrease	$37,729
Pinellas-Water	Acc. Dep.	Decrease	$4,121
	CIAC	Increase	$3,791
	Acc. Amtz. of CIAC	Increase	$3,791
Seminole-Water	UPIS	Increase	$523,080
	Acc. Dep.	Decrease	$70,111
	CIAC	Increase	$1,400
Seminole-Wastewater	UPIS	Decrease	$532,959
	Acc. Dep.	Decrease	$36,889
	Acc. Amtz. of CIAC	Increase	$59,721

Exception No. 15, continued

Recommendation: The audit staff has determined that the utility's filing was prepared from its 2001 Annual Report and that the adjustments above adjust the utility's general ledger balances to its 2001 Annual Report and MFRs filing. See Exception No. 1 of this report for details.

The adjustments to UPIS for Marion, Orange, Seminole, and Pasco Counties are adjustments that redistribute common UPIS between the water and wastewater systems, or they have a minimal impact on overall rate base and should be approved.

The adjustments to accumulated depreciation for all the counties above are a combination of the effect of the above-described redistributions and the inclusion of an accumulated depreciation balance for Accounts Nos. 301 and 351, Organization Cost, which the utility does not reflect in its 2001 Annual Report which was used to prepare its MFRs filing and should be approved.

The adjustments to CIAC and accumulated amortization of CIAC for Orange County above are adjustments that add back $17,592 and $10,709 of utility retirements for the Druid Isle water system that was sold in 1999. The utility properly recorded the retirements in its general ledger but not in its Annual Report which was used to prepare its MFRs filing. The MFRs adjustments of $17,592 and $10,709 would misstate the actual balances for Orange County CIAC and accumulated amortization of CIAC and should be removed.

The adjustment to CIAC for Marion County above increases the MFRs filing by $4,550 to the utility's general ledger balance of $138,914. The audit staff's analysis of the activity in the utility's CIAC account agrees that CIAC should be increased by $4,550.

The adjustments to accumulated amortization of CIAC for Pasco County above reduce its general ledger balance by $35,608 to its 2001 Annual Report balance. The adjustments are a combination of the following two amounts.

1) The utility recorded $13,837 to its general ledger which increased the Orangewood balance in 1995. This amount was reported as a test year adjustment in a previous rate proceeding in Docket No. 940917-WS. The utility properly recorded the adjustment in its general ledger but not in its Annual Report which was used to prepare its MFRs filing. The MFRs adjustment of $13,837 would incorrectly report the actual balance for Pasco County CIAC and should be removed.

2) The utility's general ledger balance exceeds its 2001 Annual Report balance by $21,843 for the Summertree PPW system. The utility reclassified its accumulated amortization of CIAC balance for the Summertree PPW system in 1994 when it created a separate account for these balances. The audit staff asserts in Exception No. 13 of this report that the utility did not properly transfer the correct beginning balance for Pasco County, Summertree PPW and recommends corrective action that would make the $21,843 requested utility adjustment moot. Therefore, the utility's adjustment should be removed.

Exception No. 15, continued

The adjustments to CIAC and accumulated amortization of CIAC for Pinellas County above increase the respective balances by $3,791 as described below.

1) The audit staff's analysis of the CIAC account balance since its last rate proceeding in Docket No. 930826-WS, indicates that the general ledger balance reflected as of December 31, 2001, is the correct balance and that the $3,791 adjustment to increase CIAC is not warranted and should be removed.

2) The utility's $3,791 adjustment to accumulated amortization of CIAC in its filing is for a perceived difference between its general ledger and its 2001 Annual Report which was used to prepare its MFRs filing and should be removed.

3) The audit staff's analysis of the accumulated amortization of CIAC balance indicates that it never recorded a reported test year adjustment that decreased its accumulated amortization of CIAC balance by $2,139 in its last rate proceeding in Docket No. 930826-WS. The Commission should require the utility to reduce its accumulated amortization of CIAC balance by $2,139 to record the prior test year adjustment approved in its last rate proceeding.

The utility's adjustments to its Seminole County CIAC water and accumulated amortization of CIAC wastewater accounts above increase the respective balances by $1,400 and $59,721 as of December 31, 2001. The audit staff has reconciled the adjusted utility balances of $738,562 and $448,273 to its general ledger and agrees with the utility's adjustment.

Exception No. 16

Subject: Cost of Capital - Parent

Statement of Fact: The utility's filing indicates that it has calculated the following weighted average cost of capital as of December 31, 2001, for each of the UIF counties.

Marion	9.34%
Orange	9.10%
Pasco	9.29%
Pinellas	9.19%
Seminole	9.29%

Recommendation: The Division of Auditing and Safety conducted an affiliate transaction audit of Water Service Corporation (WSC), the service operating company for UIF's parent, for the 12-month period ended December 31, 2001, Audit Control No. 02-122-3-1. The audit report was issued on October 23, 2002.

Exception No. 10 of the above-mentioned audit report recommends specific adjustments to the components of the Requested Cost of Capital for the parent, Utilities, Inc. and each of the UIF counties in this rate proceeding. The audit staff has incorporated these recommendations in their entirety as Schedule R that follows.

Schedule R, for Exception No. 16

Exception No. 10

Subject: Cost of Capital

Statement of Fact: The company included a credit for accumulated deferred taxes of $339,113 in rate base. This is the portion of deferred taxes that relates to Water Service Corp. and is not the consolidated Utilities, Inc. balance. Order No. PSC-98-0524-FOF-SU removed these taxes in the past.

In calculating the cost of capital, the company did not include consolidated deferred taxes. In all counties except Marion, in Docket No. 020071-WS of Utilities, Inc. of Florida's Minimum Filing Requirements (MFRs) Schedule D-1 included $2,788 for deferred taxes. This is believed to be the average of the Account 237 for one division which is accrued interest.

The company did have a regulatory asset that offset deferred taxes. The average balance for the consolidated Utilities, Inc. deferred income tax is $16,345,859 net of the regulatory asset. The company also has unamortized investment tax credits averaging $1,318,251.

All counties used an amount for customer deposits that did not agree with the division's general ledger. The amounts follow:

	Per Filing	Per Ledger
Orange County	$ 4,765	$ 4,862
Marion County	(4,865)	5,026
Seminole County	43,948	43,789
Pasco County	14,973	15,276
Pinellas County	3,413	3,723

The notes related to short-term debt were reviewed. It was determined that the amounts in MFRs Schedule D-4 for short-term debt did not agree to the MFRs Schedule D-1. The company corrected this in the revised filing but included an adjustment to interest that removed interest related to acquisitions.

Long-term debt in MFRs Schedule D-5 was traced to the notes. It could not be reconciled to the lead schedules. In addition, a note paid off during the year was left off of MFRs Schedule D-5.

The company used different rates of return for equity for each division. The equity ratio is the same for all companies and thus using the formula provides the same rate for all companies.

Schedule R for Exception No. 16

Recommendation: The audit staff-prepared revised cost of capital exhibits that incorporated the correct general ledger amounts and the corrected interest rates which were computed from the company's outstanding notes and bank statements. See Exhibits VI through X of this report.

The revised cost of capital exhibits also include consolidated Utilities, Inc.'s deferred taxes net of the regulatory assets.

The MFRs Schedule D-4 of short-term debt was recalculated. The actual effective rate for short-term debt calculated by the audit staff using bank statements is 5.18 percent. The 13-month average balances from the general ledger were used.

The MFRs Schedule D-5 of debt was recalculated using all notes and the 13-month average balances from the general ledger. The effective rate is 8.63 percent.

The general ledger balances for the customer deposits for the five counties are included in the revised cost of capital Exhibits VII through X of this report.

The equity rate for all companies was changed to 10.914 percent based on Order PSC-02-1252-CO-WS, issued September 11, 2002.

The weighted cost rate for Utilities, Inc. is 8.42 percent.

The weighted cost rates for the five Utilities, Inc. of Florida counties are:

Marion	8.39%
Orange	8.29%
Pasco	8.40%
Pinellas	8.38%
Seminole	8.39%

Exception No. 17

Subject: Revenues - Adjustment to Test Year

Statement of Fact: The utility's general service tariff for the Crownwood wastewater system in Marion County states that a customer with a 2-inch general service connection will be charged the following rate on a bimonthly basis.

Base Facility Charge of $464.51 - Gallonage Charge of $5.46 per 1,000 gallons

On December 28, 1999, the utility executed a Bulk Sewer Service Agreement with BFF Corporation to provide wastewater treatment services in accordance with its tariff and sewer service policy.

Recital No. 7 of the agreement states that the company shall read the sewer meter(s) and deliver a billing to BFF monthly.

BFF Corporation's 2001 Annual Report indicates that it has 98 residential customers and that it purchased $20,892 of sewer treatment services from UIF in the 12-month period ended December 31, 2001.

Recommendation: The audit staff's review of UIF's billing records indicates that BFF Corporation is the sole general service customer for UIF's Crownwood system and that it began providing wastewater treatment service, through a 2-inch wastewater meter, to BFF Corporation as of May 2001.

The purchase wastewater agreement between UIF and BFF Corporation, cited above, is in direct conflict with the utility's authorized tariff's stated bimonthly billing period.

The utility's billing registers reflected that it collected $20,813 of wastewater revenues from BFF Corp. for the eight-month period ended December 31, 2001.

A normalized 12-month period would be expected to produce approximately $32,187 in wastewater revenues when calculated using the utility's authorized tariff and a six-month historical average gallonage charge.

Base Facility Charge of $464.51 times 6 billing periods equals	$2,787
7-month historical average of $2,450 per month times 2 months times 6 billing periods equals (May 2001 was a partial month and was excluded)	$29,400
Total Annualized Wastewater Revenues	$32,187
Utility 8-Month Historical	$20,813
Adjustment to increase Marion County Test Year Wastewater Revenues	$11,374

Exception No. 18

Subject: Operation and Maintenance Expense - Direct

Statement of Fact: The utility's MFRs filing reflects balances of $48,782, $7,905, $4,768 in Account No. 610, Purchased Water Expense, for Orange, Pasco, and Seminole Counties for the 12-month period ended December 31, 2001.

The utility's MFRs filing reflects a balance of $10,852 in Account No. 615, Purchased Power, for Marion County for the 12-month period ended December 31, 2001.

The utility's MFRs filing reflects balances of $116,142 and $209,720 in Account No 710, Purchased Wastewater Treatment, in Pasco and Seminole Counties, respectively, for the 12-month period ended December 31, 2001.

The utility's accounting system actively records monthly accruals and reversals for internal financial reporting purposes.

NARUC Accounting Instruction 2.A. states that each utility shall keep its books of account, and all other books, records, and memoranda which support the entries in such books of accounts so as to be able to furnish readily full information as to any item included in any account.

Recommendation: The audit staff's analysis of the utility's purchased power, purchased water and purchased wastewater treatment accounts identified above indicates that the utility failed to remove the excess accrual or reversal for its MFRs filing. The following adjustments are required to properly report the actual invoiced amounts for the 12-month period ended December 31, 2001.

County	Account	Action	Amount
Marion-Water	615	Decrease to remove accrual	$818.30
Orange-Water	610	Decrease to remove accrual	$3,200.00
Pasco-Water	610	Decrease to remove accrual	$600.00
Pasco-Wastewater	710	Increase to remove reversal	$6,750.00
Seminole-Water	610	Decrease to remove accrual	$175.00
Seminole-Wastewater	710	Decrease to remove accrual	$9,300.00

The audit staff's analysis of the purchased wastewater account for Pasco County indicates that it includes three invoices totaling $23,770 from the City of Sanford, Florida. The $23,770 should be removed and recorded in the Seminole County purchased wastewater account.

The audit staff's sample of utility operation and maintenance expenses for the 12-month period ended December 31, 2001, revealed three journal entries for invoices totaling $2,614 that the utility could not supply any supporting documentation. Per the NARUC rule cited above, the following adjustments are required to remove the following amounts in the indicated account.

Exception No. 18, continued

County	Account	Action	Amount
Pasco-Wastewater	720	Decrease to remove missing invoice	$380.00
Pasco-Wastewater	720	Decrease to remove missing invoice	$339.20
Seminole-Water	610	Decrease to remove missing invoice	$1,894.44

The audit staff's analysis of UIF Cost Center 600, which is discussed in detail in Exception No. 20 of this report, indicates that it includes $3,010 in legal fees that should have been directly charged to Accounts Nos. 633 and 733 of the Summertree PPW water and wastewater system in Pasco County. The utility should increase Accounts Nos. 633 and 733 by $2,198.50 and $811.50, respectively, based on the percentage of water and wastewater customers in Pasco County, to properly record the legal fees incurred for the Summertree PPW system.

Exception No. 19

Subject: **Operation and Maintenance Expense - Cost Centers 603 and 639**

Statement of Fact: The utility's accounting system includes the following two cost centers that are used to accrue and distribute common cost to the specified county systems below using a calculated customer equivalent (CE) percentage.

Cost Center	Code	County
Orlando Office	Sub 603	Orange and Seminole
West Coast Office	Sub 639	Pasco and Pinellas

The utility's records reflect that $20,540 and $9,049 of operation and maintenance expenses were recorded in UIF Cost Centers 603 and 639, respectively, for the 12-month period ended December 31, 2001.

Recommendation: The audit staff's analysis of the two cost centers above revealed the following information.

1) That Cost Center 603 included invoices totaling $1,626 for travel and advertising expenses that were not related to any Orange or Seminole County system.

2) That Cost Center 639 included invoices totaling $591 for travel expenses that were not related to any Pasco or Pinellas County system and $312 of missing invoices.

The travel expenses were for employee travel to Panama City, Stuart, and Ft. Myers for work related to other Florida utilities and should be removed from Orange, Pasco, Pinellas, and Seminole Counties operation and maintenance expenses accounts.

The advertising expense was for a classified advertisement to recruit wastewater plant operators in Ft. Myers and Panama City which are other Florida utilities and should be removed from the Orange and Seminole Counties operation and maintenance expenses accounts. The missing invoices should be removed per the audit staff's treatment of similar missing invoices in Exception No. 18 of this report.

The audit staff recommends the following adjustments to the indicated accounts for the indicated amounts to remove all costs that are not associated with the UIF counties in this rate proceeding. See Schedule S that follows.

Schedule S for Exception No. 19

Orlando Office Center Sub 603

Acct. No.	Invoice	System Involved	Amount	Action
620	Panama City hotel	Bayside/Sandy Creek	$494.30	Remove
620	Panama City hotel	Bayside/Sandy Creek	281.00	Remove
620	Stuart City hotel	Miles Grant	347.78	Remove
620	Panama City hotel	Bayside/Sandy Creek	153.28	Remove
620	Classified advertisement	Panama City	350.70	Remove
			$1,627.06	
Orange-Water CE percentage		7.43%	$120.87	Remove
Seminole-Water CE percentage		60.09%	$977.64	Remove
Seminole-Wastewater CE percentage		32.49%	$528.55	Remove

West Coast Office Cost Center Sub 639

Acct. No.	Invoice	System Involved	Amount	Action
620	Panama City hotel	Bayside/Sandy Creek	$197.62	Remove
620	Panama City hotel	Bayside/Sandy Creek	229.91	Remove
620	Panama City hotel	Bayside/Sandy Creek	163.29	Remove
620	Missing invoice		150.00	Remove
620	Missing invoice		162.36	Remove
			$903.18	
Pasco-Water CE percentage		63.60%	$574.42	Remove
Pasco-Wastewater CE percentage		23.48%	$212.05	Remove
Pinellas-Water CE percentage		12.92%	$116.70	Remove

Exception No. 20

Subject: Operation and Maintenance Expense - Cost Center 600

Statement of Fact: The utility's accounting system includes the following cost center that is used to accrue and distribute common cost to the specified county systems below using a calculated customer equivalent (CE) percentage.

Cost Center	Code	County
UIF Office	Sub600	Orange, Marion, Pasco, Pinellas, and Seminole

The utility's records reflect that $750,857 of operation and maintenance expenses were recorded in UIF Cost Center 600 for the 12-month period ended December 31, 2001.

NARUC Class A, Balance Sheet, Account 186, states that this account shall include all debits not elsewhere provided for, such as items the proper final disposition of which is uncertain.

Rule 25-30.433 (8), F.A.C., requires that nonrecurring expenses shall be amortized over a five-year period unless a shorter or longer period of time can be justified.

Recommendation: The audit staff's analysis of the above-mentioned cost center revealed that it includes the following costs.

1) Invoices totaling $20,825 for extraordinary insurance settlements during the test year that should be removed , deferred and amortized over a five-year period, per the rule cited above.

2) Invoice totaling $3,010 for legal expenses incurred for the Summertree PPW utility system in Pasco County that should be charged directly to the Pasco County systems. See Exception No. 18.

3) Invoices totaling $2,399 for legal fees incurred for the continuing lawsuit involving condemnation proceedings in Seminole County that should be deferred pending final disposition and Commission determination per the NARUC rule cited above.

4) Invoice for $3,000 for a yearly computer maintenance program that was performed twice during the test year. It should be removed to normalize the expense to an annual recurring cost.

5) Invoice for $1,219 for a permit application fee for Sandalhaven Utilities, Inc. which should be removed from UIF's books and transferred to Sandalhaven's books.

6) Journal entry for $5,801 for Nextel Communications that no supporting invoice was provided. The missing invoices should be removed per the audit staff's treatment of similar missing invoices in Exception No. 18 of this report.

Exception No. 20, continued

7) Deferred rate case expense of $19,345 that involves the amortization of $71,287 of legal fees related to the condemnation proceedings in Seminole County mentioned in Item 3 above, $3,003 of capitalized executive salaries, and $5,066 in fees and capitalized executive time of company officers working on Florida rate case issues. The Seminole County legal fees should be deferred pending final disposition and Commission determination per the NARUC rule cited above. See Disclosure No. 1 of this report for further discussion on this issue. The $3,003 of capitalized salaries consists of $2,153 in legal fees for a pending lawsuit that should be reclassified to Account No. 186 pending final disposition and $850 for the sale of property at the Altamonte Springs, FL office that should be reclassified to Account 426 because it was an unsuccessful preliminary survey cost.

The audit staff recommends that UIF Office Cost Center 600 be reduced by $50,167 for the 12-month period ended December 31, 2001. The audit staff's adjustments are described in Schedule T on the following page. The audit staff will include this adjustment in its recalculation of common cost allocations addressed in Exception No. 21 of this report.

Schedule T for Exception No. 20

UIF Office Center Sub 600

Acct. No.	Invoice	System Involved	Amount	Action
620/720	Missing	UIF	($5,801.12)	Remove
631/631	Permit fee	Sandalhaven Utilities, Inc	(1,219.17)	Remove
635/735	Legal fees	Seminole easement	(1,342.26)	Remove
635/735	Legal fees	Summertree PPW system	(3,010.00)	Remove
635/735	Legal fees	Seminole condemnation lawsuit	(1,056.33)	Remove
635/735	Computer	UIF	(3,000.00)	Remove
659/759	Insurance loss	UIF	(10,000.00)	Remove
659/759	Insurance loss	UIF	(10,825.00)	Remove
659/759	Per audit	UIF amortization of 5 years	4,165.00	Add
666/766	Rate case amortization	Seminole condemnation lawsuit	(19,345.00)	Remove
666/677	Per audit	UIF amortization of 4 years	1,266.50	Add
			($50,167.38)	

Exception No. 21

Subject: Operation & Maintenance (O&M) Expense - Allocations

Statement of Fact: The utility's accounting system includes the following two cost centers that are used to accrue and distribute common operation and maintenance expenses to the specified county operations.

Cost Center	Code	County
UIF Office-Internal	Sub 600	Marion, Orange, Pasco, Pinellas, and Seminole (UIF)
UIF Office External	Sub 600	UIF and all other Florida systems
Florida Office-Internal	Sub 601	Marion, Orange, Pasco, Pinellas, and Seminole (UIF)
Florida Office-External	Sub 601	UIF and all other Florida systems

Utility records indicate that it allocated the common cost for the two cost centers described above to each of the five counties in this rate proceeding based on the following customer equivalent (CE) percentages.

System	UIF Percent	Water Percent	Wastewater	Total County
Marion	6.94%	87.04%	12.96%	100.00%
Orange	2.29%	100.00%	0.00%	100.00%
Pasco	36.22%	76.20%	23.80%	100.00%
Pinellas	7.70%	100.00%	0.00%	100.00%
Seminole	46.86%	64.94%	35.06%	100.00%
Total UIF	100.00%			

Utility records reflect that the Sub600 Cost Center includes $750,857 of expenses for the 12-month period ended December 31, 2001. Of this amount, $311,304 is for accrued operator payroll and benefits. The customer equivalent (CE) percentage incorporates the system(s) where each operator is assigned to work. The balance of $439,553 is allocated to the UIF counties using the CE percentages discussed above.

Utility records reflect that the Sub601 Cost Center includes $53,534 of expenses for the 12-month period ended December 31, 2001. The entire balance is allocated to the UIF counties using the CE percentages discussed above.

UIF serves as the regional operations center for Utilities Inc.'s (parent) Florida operations. UIF accrues the common O&M costs of its yearly operations in the two cost centers indicated above. Within each cost center, there are specific accounts that accrue the common O&M costs incurred

Exception No. 21, continued

by UIF in its role as the regional operations center. These costs are allocated to all Florida operations, including UIF, using Schedule SE90 for reporting purposes. The allocations are based on customer equivalent percentages. UIF was allocated $158,166, approximately 13 percent, of SE90 common cost for the 12-month period ended December 31, 2001.

Water Service Corporation (WSC), the parent's administrative operations company, allocated $14,640, $36,137 and $98,408 of common cost to UIF which are reflected in WSC Schedules SE51 for computer cost, SE52 for insurance cost, and SE60 for general and administrative cost for the 12-month period ended December 31, 2001. UIF recorded these allocations in the Sub 600 Cost Center described above.

Recommendation: The utility's common costs which are allocated to the UIF systems are overstated by $88,560. Additionally, the utility's allocation of common costs to the UIF systems are materially misstated because of errors in the calculation of its CE percentages for those systems.

The $88,560 above is determined by the following audit staff adjustments.

1) Exception No. 20 of this report removed $50,167 of expenses from Sub600 Cost Center and should be reflected in this adjustment.

2) The Division of Auditing and Safety conducted an affiliate transaction audit of Water Service Corporation (WSC), the service operating company for UIF's parent, for the 12-month period ended December 31, 2001, Audit Control No. 02-122-3-1. The audit report was issued on October 23, 2002. In Exceptions Nos. 2 through 9 of the report, the audit staff reduced the common allocations UIF receives from WSC in Schedule SE51 by $2,728 to $11,912, in Schedule SE52 by $3,963 to $32,174 and Schedule SE60 by $31,702 to $66,706. The total reduction amounts to $38,393 for the 12-month period ended December 31, 2001.

The audit staff's analysis of the utility's CE allocation schedule presented above indicates that it did not include 610 customers from the Orangewood water system and understated by 11 the number of wastewater customers in its Summertree PPW system, both of which are located in Pasco County.

The audit staff has recalculated the CE percentages as follows.

System	UIF Percent	Water Percent	Wastewater	Total County
Marion	6.39%	86.87%	13.13%	100.00%
Orange	2.10%	100.00%	0.00%	100.00%
Pasco	41.30%	73.04%	26.96%	100.00%
Pinellas	7.08%	100.00%	0.00%	100.00%
Seminole	43.12%	64.91%	35.09%	100.00%
Total UIF	100.00%			

Exception No. 21, continued

The audit staff has determined that the adjustments calculated on Schedule U that follows are required to properly reflect the actual cost allocations to the UIF systems in this rate proceeding. The schedule incorporates the reduction of Sub600 common cost by $88,560 which is composed of the $50,167 reduction discussed in Exception No. 20 of this report and $38,393 from Exceptions Nos. 2 through 9 of the affiliate transaction audit discussed above. Additionally, the audit staff has recalculated the common cost allocations to each of the UIF systems using the corrected CE percentages presented above.

Schedule U for Exception No. 21

Per Company		Marion		Orange	Pasco		Pinellas	Seminole		
		Water	W/Water	Water	Water	W/Water	Water	Water	W/Water	
Total of all UIF		6.94%		2.29%	36.22%		7.70%	46.86%		100.00%
Total County		87.04%	12.96%	100.00%	76.20%	23.80%	100.00%	64.94%	35.06%	
UIF Office Sub600	$439,553.00	$26,532.40	$3,950.60	$10,043.79	$121,315.05	$37,891.05	$33,845.58	$133,759.86	$72,214.67	$439,553.00
Florida Office Sub601	53,534.22	3,231.45	481.15	1,223.26	14,775.25	4,614.84	4,122.13	16,290.94	8,795.20	53,534.22
Total	493,087.22	29,763.85	4,431.75	11,267.05	136,090.30	42,505.89	37,967.71	150,050.80	81,009.87	493,087.22

Per Audit		Marion		Orange	Pasco		Pinellas	Seminole		
		Water	W/Water	Water	Water	W/Water	Water	Water	W/Water	
Total of all UIF		6.39%		2.10%	41.30%		7.08%	43.12%		100.00%
Total County		86.87%	13.13%	100.00%	73.04%	26.96%	100.00%	64.91%	35.09%	
UIF Office Sub600	350,993.00	19,487.16	2,945.40	7,387.43	105,875.71	39,080.08	24,865.01	98,242.72	53,109.49	350,993.00
Florida Office Sub601	53,534.22	2,972.22	449.24	1,126.75	16,148.39	5,960.58	3,792.47	14,984.20	8,100.38	53,534.22
Total	404,527.22	22,459.38	3,394.64	8,514.18	122,024.10	45,040.66	28,657.48	113,226.92	61,209.87	404,527.22

Audit Adjustment		Marion		Orange	Pasco		Pinellas	Seminole		
		Water	W/Water	Water	Water	W/Water	Water	Water	W/Water	
UIF Office Sub600	(88,560.00)	(7,045.24)	(1,005.20)	(2,656.36)	(15,439.34)	1,189.03	(8,980.57)	(35,517.14)	(19,105.18)	(88,560.00)
Florida Office Sub601	0.00	(259.22)	(31.91)	(96.51)	1,373.14	1,345.74	(329.67)	(1,306.74)	(694.82)	0.00
Total	($88,560.00)	($7,304.46)	($1,037.11)	($2,752.87)	($14,066.20)	$2,534.77	($9,310.24)	($36,823.88)	($19,800.00)	($88,560.00)

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Exception No. 22

Subject: Operation and Maintenance (O&M) Expense - Adjustment to Test Year

Statement of Fact: The utility's MFRs filing includes the following O&M adjustments to its 12-month period ended December 31, 2001.

County	Salary Expense	Pension & Benefits
Marion-Water	($13,606)	$808
Marion-Wastewater	(2,026)	(1,754)
Orange-Water	21,497	388
Pasco-Water	35,309	(1,422)
Pasco-Wastewater	11,028	(8,537)
Pinellas-Water	41,346	7,218
Seminole-Water	24,481	(3,835)
Seminole-Wastewater	13,217	(2,071)
Total Adjustment	$131,246	($9,205)

The utility's filing states that the salary expense and associated pension and benefit (PB) expense adjustments reflect the difference between year-end expense and present year expense for the utility system operators and UIF office staff.

Recommendation: The utility provided the audit staff with detailed schedules that compared the year-end 2001 salary and PB expense to the present year actual expense and calculated the proposed test year adjustments. The schedules illustrated its adjustments for utility system operators, UIF office staff and WSC office staff salaries and PB expenses.

The audit staff's review of the utility's schedules revealed two errors that materially misstate what the proposed salary and PB expense adjustments should be.

1) The utility prepared five separate schedules to calculate the salary and PB expense adjustment for each of the five counties in this rate proceeding. All of the counties except for Pasco County were allocated 14 percent of the UIF office salary and PB expense based on a revised customer equivalent (CE) percentage.

2) The utility allocated the UIF office staff and WSC office staff salaries and PB expense to the five counties in this rate proceeding based on the regional vice president's estimate of time that he spends on each Florida utility system. The current test year UIF office staff and WSC office staff salaries and PB expense are allocated based on CE percentages.

The audit staff has recalculated the utility's adjustment to O&M salary and PB expense and corrected the above-mentioned errors. See Schedules U and V on the following pages for details.

Schedule U for Exception No. 22
Adjustment to Test Year O&M - Salaries

C/E Ratios per Audit		Marion		Orange	Pasco		Pasco	Pinellas	Seminole		Totals
		Water	W/Water	Water	Water	W/Water	Error	Water	Water	W/Water	
County		6.39%		2.10%	41.30%			7.08%	43.12%		100.00%
System		86.87%	13.13%	100.00%	73.04%	26.96%		100.00%	64.91%	35.09%	
Adjusted Salary Expense per Audit											
Operators Salaries (actual)	$410,576	$37,877	$5,640	$21,146	$93,087	$29,074	$0	$15,225	$135,417	$73,110	$410,576
UIF Office Salaries	70,477	3,913	591	1,483	21,259	7,847	0	4,993	19,726	10,664	70,477
WSC Salaries	31,307	1,738	263	659	9,444	3,486	0	2,218	8,763	4,737	31,307
Total Adjusted Salaries	512,360	43,528	6,494	23,288	123,790	40,407	0	22,436	163,906	88,511	512,360
Adjusted Salary Expense per Utility											
Operators Salaries (actual)	410,576	37,877	5,640	21,146	93,087	29,074	0	15,225	135,417	73,110	410,576
UIF Office Salaries	70,477	6,132	913	3,522	9,586	2,994	5,062	21,134	13,724	7,410	70,477
WSC Salaries	31,307	2,725	406	1,565	5,964	1,863	0	9,392	6,099	3,293	31,307
Total Adjusted Salaries	512,360	46,734	6,959	26,233	108,637	33,931	5,062	45,751	155,240	83,813	512,360
Adjusted Salary Expense Audit Adjustment											
Operators Salaries (actual)	0	0	0	0	0	0	0	0	0	0	0
UIF Office Salaries	0	(2,219)	(322)	(2,039)	11,673	4,853	(5,062)	(16,141)	6,002	3,254	0
WSC Salaries	0	(987)	(143)	(906)	3,480	1,623	0	7,174	2,664	1,444	0
Total Adjusted Salaries	$0	($3,206)	($465)	($2,945)	$15,153	$6,476	($5,062)	($23,315)	$8,666	$4,698	$0

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Schedule V for Exception No. 22
Adjustment to Test Year O&M - Pension and Benefits

C/E Ratios per Audit		Marion		Orange	Pasco		Pasco	Pinellas	Seminole		Totals
		Water	W/Water	Water	Water	W/Water	Error	Water	Water	W/Water	
County		6.39%		2.10%	41.30%			7.08%	43.12%		100.00%
System		86.87%	13.13%	100.00%	73.04%	26.96%		100.00%	64.91%	35.09%	
Adjusted Pension and Benefit Expense per Audit											
Operators P&B (actual)	$70,293	$6,372	$949	$3,445	$15,886	$4,962	$0	$2,267	$23,646	$12,766	$70,293
UIF Office P&B	12,973	720	109	273	3,913	1,444	0	919	3,631	1,963	12,973
WSC P&B	12,860	714	108	271	3,879	1,432	0	911	3,600	1,946	12,860
Total Adjusted P&B	96,126	7,806	1,166	3,989	23,678	7,838	0	4,097	30,877	16,675	96,126
Adjusted Pension and Benefit Expense per Utility											
Operators P&B (actual)	70,293	6,372	949	3,445	15,886	4,962	0	2,267	23,646	12,766	70,293
UIF Office P&B	12,973	1,129	168	649	1,766	551	926	3,892	2,527	1,365	12,973
WSC P&B	12,860	1,119	167	643	2,450	765	0	3,858	2,505	1,353	12,860
Total Adjusted P&B	96,126	8,620	1,284	4,737	20,102	6,278	926	10,017	28,678	15,484	96,126
Adjusted Pension and Benefit Expense Audit Adjustment											
Operators P&B (actual)	0	0	0	0	0	0	0	0	0	0	0
UIF Office P&B	0	(409)	(59)	(376)	2,147	893	(926)	(2,973)	1,104	598	0
WSC P&B	0	(405)	(59)	(372)	1,429	667	0	(2,947)	1,095	593	0
Total Adusted P&B	$0	($814)	($118)	($748)	$3,576	$1,560	($926)	($5,920)	$2,199	$1,191	$0

Exception No. 23

Subject: **Operation and Maintenance (O&M) Expense - Adjustment to Test Year Seminole County**

Statement of Fact: The utility's wastewater treatment plant at Lincoln Heights in Seminole County was removed from service on July 1, 2001. The utility at that time began purchasing wastewater treatment services from the City of Sanford, Florida.

The utility's MFRs filing includes an adjustment that increases test year O&M expense for the 12-month period ended December 31, 2001, by $100,296 in Seminole County.

The utility's MFRs filing states that the adjustment was to reflect an increase in O&M expense due to the wastewater interconnection with the city.

Recommendation: The audit staff's analysis of the effect of the wastewater interconnection with the City of Sanford, Florida, has determined that the following adjustments to 2001 test year O&M expenses for Seminole County should be recorded for this rate proceeding to properly account for the change in utility service described above.

Acct. No.		Description of Adjustment	Amount
710	(a)	Normalize purchased wastewater expense.	$55,032
715	(b)	Remove purchased power expense for treatment plant and include normalized purchased power expense for the new transfer lift station.	($8,461)
720	(c)	Remove perculation pond maintenance expense.	($2,700)
720	(c)	Remove sludge hauling expense.	($17,830)
742	(c)	Remove wastewater testing expense.	($6,496)
		Total adjustment	$19,545

a) The audit staff used the utility's actual 14-month average purchased wastewater expense of $11,840.52 (July 2001 to August 2002) to calculate a 12-month average total of $142,086.24 less test year 2001 actual purchased wastewater treatment expense of $87,054.38 equals $55,031.82 adjustment to purchased wastewater treatment expense.

b) The audit staff used the utility's actual 6-month average purchased power for the new transfer station of $61.85 (July 2001 to December 2001) to calculate 12-month average total of $742.18 less test year 2001 actual of $9,203.64 for wastewater treatment plant purchased power equals (8,461.46) adjustment to total purchased power expense.

c) The audit staff removed all expenses related to the wastewater treatment plant that are no longer required.

The utility's adjustment to test year O&M expense for Seminole County wastewater should be reduced by $80,751 per the audit staff's estimated expense adjustment indicated above. ($100,296 - $19,545)

Exception No. 24

Subject: **Taxes Other Than Income - Property**

Statement of Fact: The utility's MFRs filing includes the following amounts for property taxes for the five counties that are party to this rate proceeding.

County	Property Tax Expense
Marion-Water	$6,499
Marion-Wastewater	968
Orange-Water	3,943
Pasco-Water	26,298
Pasco-Wastewater	8,214
Pinellas-Water	1,304
Seminole-Water	914
Seminole-Wastewater	494
	$48,634

The above property taxes are composed of real estate and tangible personal property taxes levied on the utility's property in the five counties that are party to this rate proceeding for the test year 2001. Included in the above amount is a reduction of $3,102 against the tangible property taxes levied on UIF's administrative office that is located in Seminole County. This amount was allocated to the other Florida utility operations in Schedule SE90.

Recommendation: The audit staff's analysis of the utility's property taxes indicates that, of the $48,634 of property taxes mentioned above, $39,034 can be directly traced to a specific utility system. The balance, $9,600, is composed of $7,069 in real property taxes and $3,564 in tangible personal property taxes on the UIF administrative office, $2,069 for allocated property taxes from WSC and the reduction of $3,102 in the tangible personal property tax which is allocated to the other Florida utility operations in Schedule SE90. ($7,069 + $3,564 + $2,069 - $3,102)

The audit staff has determined that the following adjustments are required to properly reflect the actual property tax expense incurred for each respective system.

1) The utility should record the $39,034 of property taxes mentioned above directly to each UIF system as indicated below.

2) The WSC allocated property taxes of $2,069 should be allocated to each UIF system using the audit staff's corrected allocation formula discussed in Exception No. 21 of this report.

3) The UIF administrative office real property taxes of $7,069 should be reduced by 87 percent or $6,150, which is the allocation method used by the utility in Schedule SE90, to allocate the real property taxes to all of the other Florida systems that it supports. The balance of $919 should then be allocated to each UIF system using the audit staff's corrected allocation formula discussed in Exception No. 19 of this report.

Exception No. 24, continued

The audit staff's calculations and adjustments are displayed below.

		Allocated Property Taxes			Direct	Total	MFRs	Audit
County	Tangible	SE90	WSC	Office(a)	Taxes	Taxes	Balance	Adjustment
Marion-Water	$198	($172)	$115	$51	$2,082	$2,274	$6,499	($4,225)
Marion-Wastewater	30	(26)	17	8	330	359	968	(609)
Orange-Water	75	(65)	44	19	1,917	1,990	3,943	(1,953)
Pasco-Water	1,075	(936)	624	277	17,969	19,010	26,298	(7,288)
Pasco-Wastewater	397	(345)	230	102	13,417	13,801	8,214	5,587
Pinellas-Water	252	(220)	146	65	324	568	1,304	(736)
Seminole-Water	998	(868)	579	257	2,894	3,860	914	2,946
Seminole-Wastewater	539	(469)	313	139	99	621	494	127
Totals	$3,564	($3,102)	$2,069	$919	$39,034	$42,483	$48,634	($6,150)

a) Office taxes are calculated as 13 percent of the 2001 real estate tax bill for the UIF office in Seminole County.

Exception No. 25

Subject: **Taxes Other Than Income - Adjustments to Test Year**

Statement of Fact: The utility's MFR filing includes the following payroll tax expense adjustments to its 12-month period ended December 31, 2001.

County	Payroll Tax
Marion-Water	$4,359
Marion-Wastewater	649
Orange-Water	2,453
Pasco-Water	10,060
Pasco-Wastewater	3,142
Pinellas-Water	5,756
Seminole-Water	13,860
Seminole-Wastewater	7,484
Total Adjustment	$47,763

The utility's MFRs filing states that the payroll tax expense adjustments reflect the difference between year-end expense and present year expense for the utility system operators and UIF office staff.

Recommendation: The utility provided the audit staff with detailed schedules that compared the year-end 2001 payroll tax expense to the present year actual expense and calculated the proposed test year adjustments. The schedules illustrated the adjustments for the utility system operators, UIF office staff and WSC office staff.

The audit staff's review of the utility's schedules revealed two errors that materially misstate what the proposed payroll tax expense adjustments should be.

1. The utility prepared five separate schedules to calculate the payroll tax expense adjustment for each of the five counties in this rate proceeding. All of the counties except for Pasco County were allocated 14 percent of the UIF office and WSC office payroll tax expense based on a revised customer equivalent (CE) percentage.

2. The utility allocated the UIF office staff and WSC office staff payroll tax expense to the five counties in this rate proceeding based on the regional vice president's estimate of time that he spends on each Florida utility system. The current test year UIF office staff and WSC office staff payroll tax expense are allocated based on CE percentages.

The audit staff has recalculated the utility's proposed adjustment to payroll tax expense and corrected the above-mentioned errors. See Schedule W on the following page for details.

Schedule W for Exception No. 25
Adjustment to Test Year Taxes Other Than Income- Payroll Tax Expense

C/E Ratios per Audit		Marion		Orange	Pasco		Pasco	Pinellas	Seminole		Totals
		Water	W/Water	Water	Water	W/Water	Error	Water	Water	W/Water	
County		6.39%		2.10%	41.30%			7.08%	43.12%		100.00%
System		86.87%	13.13%	100.00%	73.04%	26.96%		100.00%	64.91%	35.09%	
Adjusted Payroll Tax Expense per Audit											
Operators Payroll Tax (actual)	$33,022	$3,041	$453	$1,696	$7,484	$2,338	$0	$1,211	$10,909	$5,890	$33,022
UIF Office Payroll Tax	5,701	317	48	120	1,720	635	0	404	1,596	863	5,701
WSC Payroll Tax	9,448	525	79	199	2,850	1,052	0	669	2,644	1,430	9,448
Total Adjusted Payroll Tax	48,171	3,882	580	2,015	12,054	4,025	0	2,284	15,149	8,182	48,171
Adjusted Payroll Tax Expense per Utility											
Operators Payroll Tax (actual)	33,022	3,041	453	1,696	7,484	2,338	0	1,211	10,909	5,890	33,022
UIF Office Payroll Tax	5,701	496	74	285	776	242	408	1,710	1,110	600	5,701
WSC Payroll Tax	9,448	822	122	472	1,800	562	0	2,835	1,841	994	9,448
Total Adjusted Payroll Tax	48,171	4,359	649	2,453	10,060	3,142	408	5,756	13,860	7,484	48,171
Adjusted Payroll Tax Expense Audit Adjustment											
Operators Payroll Tax (actual)	0	0	0	0	0	0	0	0	0	0	0
UIF Office Payroll Tax	0	(179)	(26)	(165)	944	393	(408)	(1,306)	486	263	0
WSC Payroll Tax	0	(297)	(43)	(273)	1,050	490	0	(2,166)	803	436	0
Total Adjusted Payroll Tax	$0	($477)	($69)	($438)	$1,994	$883	($408)	($3,472)	$1,289	$698	$0

Revised May 21, 2003

Exception No. 26

Subject: Books and Records

Statement of Fact: The Division of Auditing and Safety conducted an undocketed compliance investigation of Wedgefield Utilities, Inc.'s books and records as of December 31, 2001, Audit Control No. 01-166-3-2. The audit report was issued on August 23, 2002.

The scope of the compliance investigation included the determination of Wedgefield Utilities, Inc.'s compliance with Orders Nos. PSC-00-1528-PAA-WU, issued August 23, 2000, and Order No. PSC-00-2388-AS-WU, issued December 13, 2000.

Order No. PSC-00-1528-PAA-WU required the utility to show cause as to why it should not be fined $3,000 for its apparent violation of Rule 25-30.115, F.A.C. The utility filed a timely response and offer of settlement on September 13, 2000.

Order No. PSC-00-2388-AS-WU incorporated the above-mentioned settlement offer with other specific requirements and waived the fine imposed in the Order to Show Cause. Specifically, the utility was ordered to, "correct any remaining areas of noncompliance with the NARUC USOA by January 31, 2001."

Exception No. 1 of the above-mentioned audit report determined that Wedgefield Utilities, Inc. was not in substantial compliance with the above Orders and deferred its recommendation to this rate case proceeding.

The utility's position illustrated in Exception No. 1 of the audit report is included below in its entirety.

> This letter is in response to the Wedgefield Compliance Audit request number 1. I have reviewed the correspondence file, related orders and miscellaneous supporting documentation relating to the previously mentioned audit request. Consistent with Utilities, Inc.'s correspondence to *(FPSC legal Staff)* dated October 26, 2000 and the Florida Public Service Commission's Order No. PSC-00-2388-AS-WU, the utility believes that its books and records are in substantial compliance with NARUC USOA. In addition, the previously mention order also states that the Utility "promised to sufficiently correct these differences by January 31, 2001, if given some guidance by our audit staff." Emphasis added.
>
> The Utility is not aware of any specific corrections required by Staff or the PSC. If Staff is aware of any specific differences that need to be corrected the Utility will work with Staff to correct these differences. The Utility requests that any of the alleged differences that Staff believes still exist be communicated in writing.
>
> The Utility believes that its books and records are in substantial compliance with NARUC USOC, and the Utility will work diligently with Staff to correct any specific issues raised.

Exception No. 26, continued

The settlement offer, approved in Order No. PSC-00-2388-AS-WU, states that,

> The utility has determined that there are a few accounts remaining, especially Utility Account Nos. 620 and 675, which the Utility may not be utilizing totally in accordance with NARUC Uniform System of Accounts.
>
> The Utility further promises to sufficiently correct these differences by January 31, 2001, if given some guidance by the FPSC audit staff.

Additionally, Order No. PSC-00-2388-AS-WU states that,

> The utility shall correct any remaining areas of non-compliance with the NARUC USOA by January 31, 2001. Further, the utility and its parent shall file, in future rate proceedings before this Commission, MFRs which begin with utility book balances, and show all adjustments to book balances after the "per book" column in the MFRs. The utility shall file a statement which affirms that the MFRs begin with actual book balances.

Recommendation: The utility's book and records are not in substantial compliance with the NARUC USOA, and the utility has not complied with Order Nos. PSC-00-1528-PAA-WU and PSC-00-1528-PAA-WU, referenced above.

The audit staff purports the following findings.

1. The audit staff's Exception No. 1 for the compliance investigation mentioned above determined that the utility was not in substantial compliance with the stipulated agreement approved in Order No. PSC-00-2388-AS-WU. The audit staff determined that the utility's response indicated that no changes have been made to the accounting system in order to comply with the Commission Order.

2. Order No. PSC-00-2388-AS-WU, by reference, incorporates the filing requirements for future rate proceedings to the parent and all of its Florida operations.

3. In this rate proceeding the utility's MFRs filing does not comply with filing requirements in the Orders mentioned above. Rate Base Schedules A1, Column (2) Balance per Books, which should be the balance in the utility's general ledger, begins with the balances that the utility reports in its 2001 Annual Report. Column (3) Utility Adjustments, which should show all utility adjustments to its general ledger balance, is, in most cases, the adjustment required to make the utility's general ledgers agree to its 2001 Annual Report and MFRs filing.

4. In this rate proceeding, the utility did not adequately record the correct adjustments to prior Commission Orders as detailed in Exceptions Nos. 1 and 2 of this report.

Exception No. 26, continued

5. Order No. PSC-00-1528-PAA-WU, specifically addressed the utility's noncompliance with NARUC, Accounting Instruction 2. A. and Rule 25-30.450, F.A.C., concerning supporting documentation for the utility's books and records, schedules, and data that it files in rate proceedings.

   A. In this rate proceeding, the audit staff requested supporting documentation for the utility's allocation methodologies three different times and was given two additional schedules that did not reconcile to the filing.

   B. The Division of Auditing and Safety conducted an affiliate transaction audit of Water Service Corporation (WSC), the service operating company for UIF's parent, for the 12-month period ended December 31, 2001. Audit Control No. 02-122-3-1. The audit report was issued on October 23, 2002. Disclosure No. 2 of the report determined that the utility lacked sufficient supporting documentation, that should have been readily available, to adequately determine the reasonableness of the utility's methodology in calculating its customer equivalent (CE) percentages which are used to allocate common rate base and cost.

   C. The structure of the utility's accounting system continues to require significant amounts of the audit staff's time to reconcile its MFRs filing to its books and records. The combined MFRs filings for all UIF systems readily reconciles to UIF's consolidated general ledger. However, UIF's distributions and allocations from and between the five counties, its other Florida operations and its parent are of concern to the audit staff.

      Accounts Nos. 620/720, Materials and Supplies, and 675/775, Miscellaneous Expenses, which were specifically identified in the utility's offer of settlement, discussed above, continued to require extraordinary audit staff attention to audit because of the number of utility accounts involved and the allocation methodologies applied.

      Example: Account No. 620/720 includes the following 45 utility accounts.

      401.1u - 6759200, 6759210, 6759220, 6759230, 6759240, 6759250, 6759260, 6759290, and 6759295
      401.1x - 6755070, 6755090, 6759503, 6759506-7, and 6759509
      401.1y - 7754003, 7754006, 7754007, 7754009, 7755070, and 7758490
      401.1z - 6205003, 6751009, 6753008, 6753011, 6754007, 6759017-19, 6759080, 6759081, 6759401-2, 6759405-6, 6759410, 6759412-16, 6759430, 6759490, 6759498, and 7202003

      401.1u - These accounts are allocated to MFRs Accounts Nos. 620 and 720.
      401.1x - These accounts are allocated to MFRs Account No. 620.
      401.1y - These accounts are allocated to MFRs Account No 720.
      401.1z - These accounts are allocated to MFRs Accounts Nos. 620 and 720.

      All of the above account balances are allocated to the water and wastewater systems of the five counties in this rate proceeding based on the CE percentages described in Exception No. 21 of this report. However, the following accounts are first reduced by the Schedule SE90

Exception No. 26, continued

allocation discussed in Exception No. 21 of this report. The remaining balance is then allocated as previously indicated.

401.1u - 6759210, 6759220 and 6759290
401.1z - 6205003, 6759018, 6759416 and 6759430

The audit staff continued to encounter problems conducting an efficient audit of the utility's books and records for this filing and expended a considerable amount of time reconciling the filing to the utility's MFRs and prior Orders. The Commission should readdress this issue and require the utility to maintain its books and records per the NARUC USOA and Commission rules.

Disclosure No. 1

Subject: Lincoln Heights - Land Condemnation Proceedings

Statement of Fact: Utility records reflect that it has been involved in a lawsuit involving the condemnation and subsequent acquisition of a significant portion of its land located at the Lincoln Heights system in Seminole County.

The utility began incurring legal and engineering fees related to the condemnation as early as February 1998 when it created Construction Project (CP) Account No. 614-116-98-14 to accrue its consulting, engineering, legal, and relocation costs for the condemnation issue. At that time, the utility projected a total cost of $145,000.

Utility records indicate that in 2001 the utility closed out the above CP by transferring a balance of $101,518 to Seminole County wastewater Account No. 353, Land. The audit staff made specific adjustments to this transaction in Exception No. 5 of this report. The audit staff reclassified the entire balance of $101,518 to other utility accounts. Specifically, the audit staff transferred $14,935 of preliminary cost studies to Account No. 183.

Utility records indicate that in 2000 the utility recorded $2,952 to Account No 301, Organization Cost, and in 1999 and 2000 the utility recorded $9,724 and $9,579 to Account No. 380, Treatment and Disposal Equipment, for capitalized executive time that related to the condemnation proceeding described above. The audit staff made specific adjustments to these transactions in Exception No. 6 of this report. The audit staff reclassified the entire balance for all three transactions to Account No. 186, Miscellaneous Deferred Debits.

Utility records indicate a balance of $71,287 in Account No. 1863030, Deferred Rate Case Expense, as of December 31, 2001, for legal fees related to the condemnation proceeding described above and $3,003 of capitalized salaries described in Exception No. 20. These balances, along with a balance of $5,006 recorded in Account No. 186321, Deferred Rate Case Expense, was amortized to the five counties in this rate proceeding as described in Exception No. 20 of this report. The audit staff made specific adjustments that removed $19,345 of test year amortization expense related to the condemnation legal fees and deferred a net amortized balance of $38,687.

Recommendation: The audit staff's Exceptions Nos. 5, 6 and 20 of this report have reclassified and deferred $94,319 of costs related to the condemnation lawsuit per the NARUC and Commission rules cited in Exception No. 5 of this report.

Exception No. 5	Acct. No. 183	$14,935
Exception No. 6	Acct. No. 186	$22,255
Exception No. 20	Acct. No. 186	$36,728
Exception No. 20	Accts. Nos. 635/735	$1,056
Exception No. 20	Accts. Nos. 666/667	$19,345
Total Deferred		$94,319

Disclosure No. 1, continued

The audit staff has discovered the following additional information related to this issue.

I. The utility properly retired $6,000 of land from Account No. 351 to record the effects of its land being acquired by the Department of Transportation (DOT) as discussed in Exception No. 9 of this report. However, the audit staff has discovered that the utility received $154,190.33 on June 22, 1999, from the DOT as compensation for the land it acquired from the utility. The utility does not reflect this event anywhere in its MFRs filing.

II. The utility closed out CP Account No. 614-116-98-14 for $101,518 as of December 31, 2001. However, utility representatives indicate that the lawsuit is still ongoing. The audit staff has not determined where the additional legal fees are being recorded.

The audit staff recommends that the above costs and all future costs related to this issue be reviewed for prudency and relevance to the five counties in this rate proceeding.

The audit staff defers the final disposition of this issue to the staff analyst and engineers in Tallahassee.

Disclosure No. 2

Subject: WisBar/Bartelt - Interconnection With Orangewood

Statement of Fact: The utility's records reflect that the WisBar/Bartelt water system operation and maintenance expense Account No. 610, Purchased Water, included $7,904.54 of expenses from Holiday Gardens Utility, Inc. for the 12-month period ended December 31, 2001.

On October 10, 2002, the audit staff conducted a tour of selected utility systems with UIF's assistant operations manager. He informed the audit staff that the WisBar/Bartelt system has been interconnected with the utility's Orangewood water system as of this summer and that UIF would no longer need to purchase water from the Holiday Gardens system in the future.

However, he also stated that the interconnection with Holiday Gardens will remain in place as an emergency source of supply for either system.

The utility's construction ledgers indicate that the utility had incurred costs of $12,908 to interconnect the Orangewood and WisBar/Bartelt systems as of December 31, 2001, in Work Order No. 614-116-98-14.

Recommendation: The audit staff defers this issue to the analyst and engineers in Tallahassee for final disposition.

EXHIBIT I

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 650,348	[a]	$ 4,405	$ 654,754	$ 632,029	$ 639,911	A-5
2	Utility Land & Land Rights	12,615			12,615	12,615	12,615	A-5
3	Less: Non-Used & Useful Plant			0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-	-
5	Less: Accumulated Depreciation	(311,574)	[a]	(1,463)	$ (313,036)	(294,262)	(302,255)	A-9
6	Less: CIAC	(134,364)	[a]	(4,550)	$ (138,914)	(134,014)	(134,337)	A-12
7	Accumulated Amortization of CIAC	46,137	[a]	(0)	46,137	42,138	44,137	A-14
8	Allocated Plant	5,111	[c]		5,111	4,657	4,925	-
9	Working Capital Allowance	13,283	[d]	101,543	114,826	114,826	114,826	A-17
10	Total Rate Base	$ 281,556		$ 99,935	$ 381,492	$ 377,989	$ 379,821	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by using the Balance Sheet approach

EXHIBIT I

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 192,732	[a]	$ 36	$ 192,768	$ 192,131	$ 192,409	A-5
2	Utility Land & Land Rights	2,783			2,783	2,783	2,783	A-5
3	Less: Non-Used & Useful Plant			0	-		-	A-7
4	Construction Work in Progress	-		-	-	-	-	-
5	Less: Accumulated Depreciation	(110,251)	[a]	7,187	$ (103,064)	(101,250)	(105,540)	A-9
6	Less: CIAC	(38,403)	[a]	(17,592)	$ (55,995)	(38,403)	(38,403)	A-12
7	Accumulated Amortization of CIAC	21,969	[a]	10,709	32,678	20,705	21,337	A-14
8	Allocated Plant	4,144	[c]		4,144	3,776	3,994	-
9	Working Capital Allowance	9,335	[d]	71,366	80,701	80,701	80,701	A-17
10	Total Rate Base	$ 82,311		$ 71,705	$ 154,015	$ 160,443	$ 157,280	

Notes:

[a] Includes adjustments reflected in last rate case.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by taking by using the balance sheet method

EXHIBIT I

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 1,721,781	[a]	$ 56,381	$ 1,778,162	$ 1,583,431	$ 1,625,381	A-5
2	Utility Land & Land Rights	6,713			6,713	6,713	6,713	A-5
3	Less: Non-Used & Useful Plant			0	-		-	A-7
4	Construction Work in Progress	17,432	[b]	179,502	196,934	14,065	42,635	-
5	Less: Accumulated Depreciation	(608,176)	[a]	(36,576)	$ (644,752)	(539,779)	(573,642)	A-9
6	Less: CIAC	(466,708)	[a]	(0)	$ (466,708)	(466,708)	(466,708)	A-12
7	Accumulated Amortization of CIAC	166,118	[a]	(35,680)	130,438	151,543	158,830	A-14
8	Allocated Plant	26,262	[c]		26,262	31,400	25,310	-
9	Working Capital Allowance	28,254	[d]	215,998	244,252	244,252	244,252	A-17
10	Total Rate Base	$ 891,676		$ 379,624	$ 1,271,300	$ 1,024,918	$ 1,062,772	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by taking 1/8 of Operations and Maintenance Expenses. Plus 1/8 of $150,000 for the cost of interconnection with the City of Sanford.

EXHIBIT I

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 384,421	[a]	$ (0)	$ 384,421	$ 367,319	$ 374,376	A-5
2	Utility Land & Land Rights	6,106			6,106	6,106	6,106	A-5
3	Less: Non-Used & Useful Plant			0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-	-
5	Less: Accumulated Depreciation	(79,497)	[a]	4,121	$ (75,376)	(71,735)	(69,149)	A-9
6	Less: CIAC	(138,847)	[a]	(3,791)	$ (142,638)	(138,847)	(138,847)	A-12
7	Accumulated Amortization of CIAC	44,318	[a]	3,791	48,110	40,527	42,423	A-14
8	Allocated Plant	7,003	[c]		7,003	6,381	6,750	-
9	Working Capital Allowance	3,612	[d]	27,610	31,222	31,222	31,222	A-17
10	Total Rate Base	$ 227,115		$ 31,732	$ 258,847	$ 240,972	$ 252,881	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by using the Balance Sheet approach.

EXHIBIT I
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule[s]
1	Utility Plant in Service	$ 2,415,090	[a]	$ 523,080	$ 2,938,169	$ 2,340,909	$ 2,462,506	A-5
2	Utility Land & Land Rights	16,778			16,778	16,778	16,778	A-5
3	Less: Non-Used & Useful Plant			0	-		-	A-7
4	Construction Work in Progress	209,593	[b]	178,154	387,747	192,102	375,277	-
5	Less: Accumulated Depreciation	(1,156,108)	[a]	70,111	$ (1,085,997)	(1,047,998)	(1,224,197)	A-9
6	Less: CIAC	(737,162)	[a]	(1,400)	$ (738,562)	(737,162)	(737,162)	A-12
7	Accumulated Amortization of CIAC	487,272	[a]	0	487,272	463,163	475,217	A-14
8	Allocated Plant	21,828	[c]		21,828	19,887	21,037	-
9	Working Capital Allowance	45,970	[d]	351,429	397,399	397,399	397,399	A-17
10	Total Rate Base	$ 1,303,261		$ 1,121,373	$ 2,424,634	$ 1,645,077	$ 1,786,854	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by using the Balance Sheet method.

EXHIBIT II

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 161,810	[a]	$ (4,402)	$ 157,408	$ 148,200	$ 149,912	A-6
2	Utility Land & Land Rights	10,080			10,080	10,080	10,080	A-6
3	Less: Non-Used & Useful Plant		[b]	(17,812)	(17,812)		(17,812)	A-7
4	Construction Work in Progress	-	[c]	-	-	-	-	-
5	Less: Accumulated Depreciation	(65,199)	[a]	484	(64,715)	(62,482)	(64,041)	A-10
6	Less: CIAC	(450)	[a]	-	(450)	(450)	(450)	A-12
7	Accumulated Amortization of CIAC	24	[a]	-	24	12	18	A-14
8	Allocated Plant	761	[d]		761	693	733	-
9	Working Capital Allowance	5,196	[e]	39,718	44,914	44,914	44,914	A-17
10	Total Rate Base	$ 112,221		$ 17,988	$ 130,210	$ 140,967	$ 123,355	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] Reduced by Non-Used &Useful of Treatment & Disposal Plant accounts for Crownwood (630/635)

[c] WIP that should be completed within twelve months.

[d] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[e] Working Capital is calculated by using the Balance Sheet approach.

EXHIBIT II

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 1,048,810	[a]	$ (56,382)	$ 992,428	$ 979,651	$ 996,546	A-6
2	Utility Land & Land Rights	10,000			10,000	10,000	10,000	A-6
3	Less: Non-Used & Useful Plant			-	-		-	A-7
4	Construction Work in Progress	485	[b]	52,268	52,753	-	11,042	-
5	Less: Accumulated Depreciation	(342,922)	[a]	(37,729)	(305,193)	(305,898)	(323,941)	A-10
6	Less: CIAC	(463,032)	[a]	-	(463,032)	(463,032)	(463,032)	A-12
7	Accumulated Amortization of CIAC	125,703	[a]	(0)	125,703	112,466	119,079	A-14
9	Allocated Plant	8,202	[c]		8,202	7,473	7,905	-
10	Working Capital Allowance	29,545	[d]	225,865	255,410	255,410	255,410	A-17
11	Total Rate Base	$ 416,791		$ 184,022	$ 676,271	$ 596,070	$ 613,009	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital using the Balance Sheet approach

EXHIBIT: JAS-1
Page 85 of 99

EXHIBIT II

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule A-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01		(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/00	(5) Supporting Schedule(s)
1	Utility Plant in Service	$ 3,107,924	[a]	$ (532,959)	$ 2,574,965	$ 2,104,842	$ 2,299,836	A-6
2	Utility Land & Land Rights	117,991			117,991	16,472	24,281	A-6
3	Less: Non-Used & Useful Plant	-		-	-		-	A-7
4	Construction Work in Progress	23,438	[b]	226,214	249,652	92,351	581,322	-
5	Less: Accumulated Depreciation	(813,034)	[a]	36,889	(776,146)	(749,345)	(774,978)	A-10
6	Less: CIAC	(610,051)	[a]	(0)	(610,051)	(610,051)	(610,051)	A-12
7	Accumulated Amortization of CIAC	388,552	[a]	59,721	448,273	371,885	380,218	A-14
8	Allocated Plant	11,785	[c]		11,785	10,737	11,358	-
9	Working Capital Allowance	53,883	[d]	411,924	465,807	465,807	465,807	A-17
10	Total Rate Base	$ 2,280,488		$ 201,789	$ 2,482,276	$ 1,702,699	$ 2,377,793	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by using the Balance Sheet method.

EXHIBIT III

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Net Operating Income

Florida Public Service Commissio

Company: Utilities Inc. of Florida - Marion County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	151,712	0	151,712	49,509	201,221	B-3 & B-4
2	Operation & Maintenance	106,262	10,911	117,173		117,173	B-3 & B-5
3	Depreciation	20,933	200	21,133		21,133	B-3 & B-13
4	CIAC Amortization	(3,999)	0	(3,999)		(3,999)	B-3
5	PAA Amortization	161	(161)	0		0	
6	Taxes Other Than Income	16,742	1,027	17,769	2,228	19,997	B-3 & B-15
7	Provision for Income Taxes	(4,954)	(1,379)	(6,333)	17,793	11,460	B-3 & C-1
8	OPERATING EXPENSES	135,145	10,598	145,743	20,021	165,764	
9	NET OPERATING INCOME	16,567	(10,598)	5,969	29,488	35,457	
11	RATE BASE	281,556		381,492		379,821	
12	RATE OF RETURN	5.88%		1.56%		9.34%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT III
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Net Operating Income

Florida Public Service Commissio

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	86,186	(1,282)	84,904	76,950	161,854	B-3 & B-4
2	Operation & Maintenance	74,682	48,587	123,269		123,269	B-3 & B-5
3	Depreciation	7,229	2	7,231		7,231	B-3 & B-13
4	CIAC Amortization	(1,265)	0	(1,265)		(1,265)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	9,323	862	10,185	3,463	13,648	B-3 & B-15
7	Provision for Income Taxes	(6,592)	(16,396)	(22,988)	27,653	4,665	B-3 & C-1
8	OPERATING EXPENSES	83,377	33,055	116,432	31,116	147,548	
9	NET OPERATING INCOME	2,808	(34,337)	(31,528)	45,834	14,306	
11	RATE BASE	82,311		154,015		157,280	
12	RATE OF RETURN	3.41%		(20.47%)		9.10%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT III
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Net Operating Income

Florida Public Service Commissio

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	422,996	(6,784)	416,212	110,293	526,505	B-3 & B-4
2	Operation & Maintenance	226,035	56,889	282,924		282,924	B-3 & B-5
3	Depreciation	64,149	2,565	66,714		66,714	B-3 & B-13
4	CIAC Amortization	(14,575)	0	(14,575)		(14,575)	B-3
5	PAA Amortization	3,072	(3,072)	0		0	
6	Taxes Other Than Income	55,109	(15)	55,094	4,963	60,057	B-3 & B-15
7	Provision for Income Taxes	38,814	(45,840)	(7,026)	39,636	32,610	B-3 & C-1
8	OPERATING EXPENSES	372,603	10,527	383,131	44,599	427,730	
9	NET OPERATING INCOME	50,393	(17,312)	33,081	65,694	98,775	
11	RATE BASE	891,676		1,271,300		1,062,772	
12	RATE OF RETURN	5.65%		2.60%		9.29%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT III
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	55,088	949	56,037	102,494	158,531	B-3 & B-4
2	Operation & Maintenance	28,893	76,205	105,098		105,098	B-3 & B-5
3	Depreciation	12,220	(0)	12,220		12,220	B-3 & B-13
4	CIAC Amortization	(3,792)	0	(3,792)		(3,792)	B-3
5	PAA Amortization	2,602	(2,602)	0		0	
6	Taxes Other Than Income	4,767	4,811	9,578	4,612	14,190	B-3 & B-15
7	Provision for Income Taxes	2,077	(31,332)	(29,255)	36,833	7,578	B-3 & C-1
8	OPERATING EXPENSES	46,767	47,082	93,849	41,445	135,294	
9	NET OPERATING INCOME	8,321	(46,133)	(37,812)	61,049	23,237	
11	RATE BASE	227,115		258,847		252,881	
12	RATE OF RETURN	3.66%		(14.61%)		9.19%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT III
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	590,605	13,592	604,197	184,949	789,146	B-3 & B-4
2	Operation & Maintenance	367,760	44,747	412,507		412,507	B-3 & B-5
3	Depreciation	105,343	23,800	129,143		129,143	B-3 & B-13
4	CIAC Amortization	(24,109)	0	(24,109)		(24,109)	B-3
5	PAA Amortization	84	(84)	0		0	
6	Taxes Other Than Income	39,401	3,000	42,401	8,323	50,724	B-3 & B-15
7	Provision for Income Taxes	6,560	(18,123)	(11,563)	66,464	54,901	B-3 & C-1
8	OPERATING EXPENSES	495,039	53,340	548,379	74,787	623,166	
9	NET OPERATING INCOME	95,565	(39,747)	55,818	110,162	165,980	
11	RATE BASE	1,303,261		2,424,634		1,786,854	
12	RATE OF RETURN	7.33%		2.30%		9.29%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT IV

Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Sewer Net Operating Income

Florida Public Service Commissior

Company: Utilities Inc. of Florida - Marion County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	58,529	0	58,529	5,309	63,838	B-3 & B-4
2	Operation & Maintenance	41,564	(398)	41,166		41,166	B-3 & B-5
3	Depreciation	4,155	(1,157)	2,999		2,999	B-3 & B-13
4	CIAC Amortization	(12)	0	(12)		(12)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	4,151	153	4,304	239	4,543	B-3 & B-15
7	Provision for Income Taxes	2,178	(461)	1,717	1,908	3,625	B-3 & C-1
8	OPERATING EXPENSES	52,037	(1,863)	50,174	2,147	52,321	
9	NET OPERATING INCOME	6,492	1,863	8,355	3,162	11,517	
11	RATE BASE	112,221		130,210		123,355	
12	RATE OF RETURN	5.79%		6.42%		9.34%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT IV
Utility MFRs
3rd Revision
Received 10/03/02

page 2 of 3

Schedule of Sewer Net Operating Income

Florida Public Service Commissior

Company: Utilities Inc. of Florida - Pasco County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	286,769	18,482	305,251	59,118	364,369	B-3 & B-4
2	Operation & Maintenance	236,361	9,675	246,037		246,037	B-3 & B-5
3	Depreciation	30,452	(2,565)	27,887		27,887	B-3 & B-13
4	CIAC Amortization	(13,238)	0	(13,238)		(13,238)	B-3
5	PAA Amortization	701	(701)	0		0	
6	Taxes Other Than Income	24,372	922	25,293	2,660	27,954	B-3 & B-15
7	Provision for Income Taxes	(24,974)	22,480	(2,494)	21,245	18,751	B-3 & C-1
8	OPERATING EXPENSES	253,674	29,811	283,485	23,905	307,390	
9	NET OPERATING INCOME	33,095	(11,329)	21,766	35,213	56,979	
11	RATE BASE	416,791		676,271		613,009	
12	RATE OF RETURN	7.94%		3.22%		9.29%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT IV
Utility MFRs
3rd Revision
Received 10/03/02

page 3 of 3

Schedule of Sewer Net Operating Income

Florida Public Service Commissio

Company: Utilities Inc. of Florida - Seminole County
Docket No.: 020071-WS
Schedule Year Ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule B-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	386,850	12,141	398,992	510,847	909,839	B-3 & B-4
2	Operation & Maintenance	431,066	124,454	555,520		555,520	B-3 & B-5
3	Depreciation	51,967	(24,250)	27,717		27,717	B-3 & B-13
4	CIAC Amortization	(16,666)	0	(16,666)		(16,666)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	24,276	1,836	26,112	22,988	49,100	B-3 & B-15
7	Provision for Income Taxe:	(66,831)	(43,573)	(110,404)	183,581	73,177	B-3 & C-1
8	OPERATING EXPENSES	423,812	58,467	482,279	206,569	688,848	
9	NET OPERATING INCOME	(36,962)	(46,325)	(83,287)	304,278	220,991	
11	RATE BASE	2,280,488		2,482,276		2,377,793	
12	RATE OF RETURN	(1.62%)		(3.36%)		9.29%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

EXHIBIT V
Utility MFRs
3rd Revision
Received 10/03/02

page 1 of 5

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	231,463	46.02%	8.73%	4.02%
2	Short-Term Debt	42,320	8.41%	3.01%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	234,258	46.56%	11.02%	5.13%
5	Customer Deposits	(4,865)	-0.97%	6.00%	-0.06%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	503,176	100.00%		9.34%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

EXHIBIT V
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	68,216	43.39%	8.73%	3.79%
2	Short-Term Debt	12,472	7.93%	3.01%	0.24%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	69,039	43.90%	11.14%	4.89%
5	Customer Deposits	4,765	3.03%	6.00%	0.18%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	1.77%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	157,280	100.00%		9.10%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

EXHIBIT V
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	755,394	45.10%	8.73%	3.94%
2	Short-Term Debt	138,113	8.24%	3.01%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	764,513	45.62%	11.06%	5.05%
5	Customer Deposits	14,973	0.89%	6.00%	0.05%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.17%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	1,675,781	100.00%		9.29%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

EXHIBIT V
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end-of-year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	112,387	44.46%	8.73%	3.88%
2	Short-Term Debt	20,548	8.13%	3.01%	0.24%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	113,744	44.98%	11.09%	4.99%
5	Customer Deposits	3,413	1.35%	6.00%	0.08%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	1.10%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	252,880	100.00%		9.19%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

EXHIBIT V
Utility MFRs
3rd Revision
Received 10/03/02

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,876,120	45.07%	8.73%	3.94%
2	Short-Term Debt	343,022	8.24%	3.00%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,898,769	45.59%	11.07%	5.04%
5	Customer Deposits	43,948	1.06%	6.00%	0.06%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.06%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	4,164,647	100.02%		9.29%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

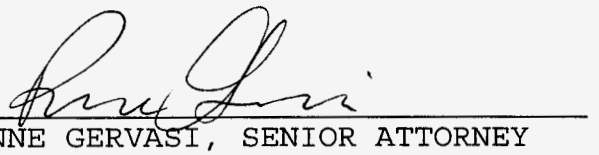
Note: Leverage Formula: 9.10% + 0.896/ER

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida.	DOCKET NO. 020071-WS FILED: June 16, 2003

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Jeffrey A. Small has been furnished to **Martin S. Friedman, Esquire**, Rose, Sundstrom & Bentley, LLP, 600 S. North Lake Blvd., Ste. 160, Altamonte Springs, Florida 32701, and **Stephen Burgess, Esquire**, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison St., Room 812, Tallahassee, Florida 32399-1400, by U.S. Mail, this 16th day of June.



ROSANNE GERVASI, SENIOR ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
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FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND SAFETY
BUREAU OF AUDITING

Orlando District Office

UTILITIES, INC.

AFFILIATE TRANSACTIONS AUDIT

YEAR ENDED DECEMBER 31, 2001

UNDOCKETED
AUDIT CONTROL NO. 02-122-3-1

Jeffery A. Small, Audit Manager

Kathy L. Welch, Audit Staff

Charleston J. Winston, District Audit Supervisor

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 19
COMPANY/ WITNESS: Staff - KLW-1 & KLW-2
DATE: 08-21-03

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DIVISION OF AUDITING AND SAFETY
BUREAU OF AUDITING

October 23, 2002

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit affiliate transactions and allocations of Utilities, Inc. and all Florida affiliates for the historical 12-month period ended December 31, 2001. There is confidential information associated with this audit.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

SUMMARY OF SIGNIFICANT FINDINGS

Plant-in-service should be reduced by $8,817 and $56,774 for lack of support. Transfers that were not recorded for $120,817 should also be removed from plant-in-service.

Expenses for audit fees should be reduced by $12,600 for lack of support and $7,550 for acquisition costs.

Expenses for directors' fees should be reduced by $56,500 to include the reduction of these costs on a going-forward basis.

Expenses for FICA should be reduced by $123,397 due to an error in computation.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report.

Scanned - The documents or accounts were read quickly looking for obvious errors.

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Reviewed - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied.

Examined - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers. Selective analytical review procedures were applied, and account balances were tested to the extent further described.

RATE BASE: Examined plant from December 31, 1995, by selecting invoices and tracing to source documents. Recalculated depreciation using Commission rates. Reviewed allowance for funds used during construction. Determined allocation methodology and reviewed for reasonableness.

COST OF CAPITAL: Compiled cost of capital. Tested interest expense by tracing to bank statements and notes. Recalculated all schedules.

NET OPERATING INCOME: Examined selected expense accounts and judgmentally sampled amounts from the ledger to invoices. Determined the current payroll and compared to the prior year. Reviewed expenses for items that were nonrecurring because of the reorganization. Recalculated depreciation. Determined allocation methodology and reviewed for reasonableness. Reviewed expenses that should have been charged to a particular division as opposed to being allocated, merger-related expenses, nonrecurring items, and acquisition costs. Scanned the process used to record all costs related to one acquisition.

ALLOCATIONS: Recalculated allocation methodology and amounts charged to Florida and reconciled to the filings. Obtained supporting documentation for sources of the components used to calculate the allocation factors. Determined factors were consistently applied from year to year.

OTHER: Reviewed Board of Director Minutes and outside auditor work papers.

Exception No. 1

Subject: **Rate Base Invoices Missing and Inventory Transfer Not Recorded**

Statement of Fact: When testing Water Service Corporation's (WSC) rate base additions, some invoices could not be located by the company.

Standard 46476*11177	1996	$4,607.54 office equipment
Execution 46181*94282	1996	$4,209.81 communication equipment
Total		$8,817.35

The company depreciated both of these assets at 10 percent a year. Using 5.5 years, the accumulated depreciation at December 31, 2001, would be $2,534.15 and $2,315.39, respectively.

In addition, when auditing the supporting documentation for computer costs, two problems were found. One was that some invoices could not be located, and the second was that some equipment transfers or retirements were never posted to the ledgers. The invoices missing are:

Acct. 3406020	21557*09834 CDW Comp.	1999	$ 1,240.05
Acct. 3406020	22204*09834 CDW Comp.	1999	3,572.09
Acct. 3406020	23173*11867 JDI Tech.	1999	5,728.26
Acct. 3406010	52739*10729 Wink Com.	1998	21,125.27
Acct. 3406020	78305*09834 CDW Comp.	1998	25,109.07
Total			$56,774.74

When invoices were reviewed, it was determined that new computers replaced old ones which were either transferred or destroyed. The company was asked to prove that these retirements and transfers were booked. It provided a transfer entry for August 31, 2000, and said that no other support existed. The entry did not contain detail as to which computers were being transferred or retired. The company finally provided a list of all transfers and retirements by inventory number. These transfers out of WSC were traced to ledger entries of the same amount for all the years. Because several entries had similar dollar amounts, the exact entry could not be determined. The transfer report contained $120,817.53 of entries that could not be traced to the ledger and therefore never posted. Most of these items were transferred to other divisions. $71,434.83 of the items on the transfer report were for items that were destroyed and therefore debited to accumulated depreciation.

The company also provided an inventory dated August 14, 2002, for computer equipment for WSC. The inventory totals $589,322.24. Rate base shows the mainframe computer at $377,085 and minicomputers at $473,693 for a total of $850,778.

Recommendation: WSC plant should be reduced by the $8,817.35 for invoices not located, and the associated accumulated depreciation should also be reduced.

WSC plant should also be reduced for computer equipment by the $56,774 for invoices that could not be located and the $120,817 of transfers that were never recorded. We further recommend that computer equipment and accumulated depreciation should reflect a zero balance as of December 31, 2001, for the following audit staff findings.

Exception No. 1, continued

1) The company could not provide the purchase dates for the computers on its inventory list that would have enabled the audit staff to determine the amount of accumulated depreciation relating to its computer equipment

2) The audit staff's adjustment of $8,817.35 for the missing invoices and $120,817.53 for the transfers of computer equipment that was not recorded, as discussed above, when applied to the company's current balances for mainframe and minicomputers would create a negative rate base balance since accumulated depreciation would exceed the balance in both accounts.

Therefore, the audit staff has set both accounts and respective accumulated depreciation to zero as displayed in Exhibit I of this report.

	Plant	Accumulated Depreciation
Balance in Rate Base for Mainframe and Minicomputers	$850,778	$769,593
Remove invoices not found	(56,775)	
Remove transfers not made	(120,818)	(71,435)
Net after adjustments	$673,185	$698,158
Per company inventory	$589,322	

Since the plant appears to be fully depreciated after the adjustments are made, computer depreciation expense of $63,482 should also be removed from expenses. The company needs to improve the procedures for recording retirements and transfers and expand its inventory data base to include dates of purchase.

Exception No. 2

Subject: Interest Expense

Statement of Fact: The company has included interest expense and interest income in the Water Service Corporation costs which are allocated to the utility divisions. Interest expense is recorded in Account 4192000 and totals $392,910. Interest income is the interest on the cash accounts and is recorded in Account 4272090 and totals $9,426.

The Commission does not include interest expense in recoverable expenses because the cost of capital calculation used allows a return sufficient to cover the interest expenses related to the rate base investment. Interest income is included when cash accounts are included in working capital. The company has not included any working capital for Water Service Corporation.

Recommendation: Interest expense and income should be removed from the income statement and not allocated to the utility divisions. An audit staff-adjusted WSC expense statement that shows amounts allocated to each division is included as Exhibit II in this report. The revised amounts for each Florida division are detailed in this report. Utilities, Inc. of Florida is shown as one division as reflected by the company. It has not been allocated to the individual counties as reflected in the recent filing made by the company.

Exception No. 3

Subject: Audit Fees

Statement of Fact: Account 6329002, Year End 2001 contains audit fees paid to Arthur Anderson. Invoices were requested which showed total audit fees for the year 2000 audit of $119,400. The company had accrued $132,000 in this account. The difference is $12,600. The company was asked why there was a difference in the account and if its fees would increase for the 2001 audit. The response provided was that the $119,400 is the actual cost and no increase in costs had been determined. The $132,000 of costs was allocated using allocation factor one which is the basic customer equivalent factor.

Account 6369090, Other Outside Services includes an invoice from Arthur Anderson for $7,550 that is related to the review of year 2000 acquisitions. Acquisition costs are included by the company in a preliminary survey account and then allocated to capital accounts at the individual utility division. These costs were allocated to the utility divisions using allocation factor one which is the basic customer equivalent factor.

Recommendation: Since the company did not provide any reason for the difference, the costs in Account 6329002 should be reduced by $12,600. Acquisition costs should be charged to the individual divisions and allocated costs from Account 6369090 should be reduced by $7,550. An audit staff-adjusted WSC expense statement that shows amounts allocated to each division is included as Exhibit II in this report. The revised amounts for each Florida division are detailed in this report. Utilities, Inc. of Florida is shown as one division as reflected by the company. It has not been allocated to the individual counties as reflected in the recent filing made by the company.

Exception No. 4

Subject: Directors' Fees

Statement of Fact: Directors' fees included in Water Service Corp. costs are $116,500 and recorded in Account 6369008. This account is allocated using allocation factor one which is the basic customer equivalent factor. Utilities, Inc. has been purchased by Nuon Acquisition Sub, Inc. Since the takeover, the number of directors has been reduced from six to three.

Recommendation: Since rates are set on a going-forward basis, expenses should reflect the costs that will be in effect in 2002. Costs for directors' fees are expected to be:

Annual fee of $6,000 times three directors	$ 18,000
$3,500 per meeting times three directors times 4 meetings	42,000
Total Estimated Cost Per Year	$ 60,000
Actual directors' fees in the year 2001	$116,500
Difference	$ 56,500

Cost should be reduced on a going-forward basis by $56,500. An audit staff-adjusted WSC expense statement that shows amounts allocated to each division is included as Exhibit II in this report. The revised amounts for each Florida division are detailed in this report. Utilities, Inc. of Florida is shown as one division as reflected by the company. It has not been allocated to the individual counties as reflected in the recent filing made by the company.

Exception No. 5

Subject: Finder's Fees

Statement of Fact: The company provides finder's fees for informing the company about systems that can be purchased. Prior rate Order No. PSC-98-05224-SU, issued April 16, 1998, removed these costs from rate base but allowed them as expenses. The company charged $46,529 to average rate base for the deferred portion of employee finder's fees.

The company included $21,615.00 of these costs in expenses in Account 636006, Employee Finder's Fees and allocated them using factor one which is the customer equivalent factor for all states.

Recommendation: These costs should be charged to the acquisition costs of the system being purchased and should be removed from expenses. Since they can be identified with a particular system, they should not be allocated through a process that is for common costs. The amounts allocated to the Florida divisions can be found in the audit staff-prepared Exhibit II of this report.

Exception No. 6

Subject: FICA Expenses

Statement of Fact: Account 4081201 showed FICA expenses at $246,309. These costs were allocated to the utility divisions using allocation methodology five. Actual FICA costs were computed for Water Service Corp. using 7.65 percent of salaries up to a maximum salary level of $80,440. The total was $122,911.71 or $123,397.29 less than the booked amount. The company did not allocate any of this account to capitalized wages, computers or customer service expense. The schedule attached to Exception No. 7 details these costs by these categories.

Recommendation: The expense account should be reduced by $123,397.29. (See Exception No. 7 for additional FICA adjustments.) Division FICA costs were reviewed to determine if there is a misallocation that would result in the division costs being understated. This was not the case. The company response indicated that an error had been made in booking the costs. No further explanation was provided. An audit staff-adjusted WSC expense statement that shows amounts allocated to each division is included as Exhibit II in this report. The revised amounts for each Florida division are detailed in this report. Utilities, Inc. of Florida is shown as one division as reflected by the company. It has not been allocated to the individual counties as reflected in the recent filing made by the company.

Exception No. 7

Subject: Payroll and Benefits

Statement of Fact: Because the company was taken over by Nuon Acquisition Sub, Inc. in 2001, several employees left the company. There were change of control pay-outs made in 2001, none of which were charged and allocated through Water Service Corporations allocations. The net payroll at December 31, 2001, after these change of control payments that were used in the allocation methodology schedules for Water Service Corporation is more than the annual salary for staff employed at June 30, 2002, because several employees left and were not replaced. The total reduction is $220,022.50 for salaries, $10,288.70 for FICA, $6,600.68 for pension and $6,671.45 for the Employee Stock Option Plan (ESOP). The actual salaries are charged to three allocation pools: computers, customer service and regular administrative and general. The administrative and general salaries were adjusted by the company for capitalized salaries. (See the attached schedule for amounts.) No adjustment was made to charge payroll taxes, pension or employee benefits to these allocation groups.

Recommendation: FICA and pension benefits related to the capitalized salaries should be removed and capitalized since they create a mismatch of payroll and related expenses. The FICA costs relating to these capitalized salaries after the above reduction are $66,691.37. Pension costs are $40,225 (3 percent of $1,340,830.93 salaries capitalized) and employee stock options are $53,633 (4 percent of $1,340,830.93 salaries capitalized). Although the company does not actually have an employee stock option plan since the takeover, they are still contributing money to an employee pension program for the same amount.

The attached schedule shows the actual total salaries by category compared to the June 30, 2002 salaries. Based on this schedule, Account 6019045, Computer Salaries should be reduced by $10,439.49. Account 6019070, Customer Service which is allocated using factor two and not charged to Florida increases by $3,362.26. Account 6019054, Administrative Salaries would be reduced by $63,585.43. Capitalized salaries would be reduced by $149,359.74. However, since amounts capitalized are based on actual test year costs, and those costs were actually incurred, it would not be proper to adjust the plant accounts for 2001. On a going-forward basis, this reduction would not affect expenses since the capitalized portion was not charged to them to begin with.

Account 40811201, FICA Expense should be reduced by $3,626 for the difference between FICA using actual 2001 payroll versus pro forma payroll times the FICA rate. The portion related to capitalized salaries has not been included in this amount since it was adjusted above. This account is allocated using allocation formula number five.

Account 6049020, Pension Contributions should be reduced by $2,119.88 and Account 6049070, ESOP Contributions should be reduced by $2,190.66. Again, these are net of the amounts transferred to capitalized wages. Both of these accounts are allocated using allocation factor six. The reasonableness of the allocation methodologies is discussed in Disclosure No. 2.

Exception No. 7, continued

An audit staff-adjusted WSC expense statement that shows amounts allocated to each division is included as Exhibit II in this report. The revised amounts for each Florida division are detailed in this report. Utilities, Inc. of Florida is shown as one division as reflected by the company. It has not been allocated to the individual counties as reflected in the recent filing made by the company.

Schedule for Exception No. 7

UTILITIES, INC.
ANALYSIS OF WATER SERVICE CORP PAYROLL
WATER SERVICE CORP.
PAYROLL IN TEST YEAR COMPARED TO CURRENT AND FICA DIFFERENCE
TEST YEAR ENDED DECEMBER 31, 2001

EMPLOYEE	PAYROLL 12/31/01 W/O CHANGE OF CONTROL	FICA AT 7.65%	JUNE 30, 2002 SALARY	FICA AT 7.65%	SALARY DIFFERENCE	FICA DIFFERENCE	PENSION 3%	ESOP 4%
TOTAL COMPUTERS	$196,339.81	$15,020.00	$185,900.22	$14,221.37	($10,439.59)	($798.63)	($313.19)	($417.58)
TOTAL CUSTOMER SERVICE	171,479.74	12,808.50	174,842.00	12,816.96	3,362.26	8.46	100.87	134.49
ADMINISTRATIVE/ACCTG. SALARIES	1,911,649.45	95,083.22	1,698,704.28	85,584.68	(212,945.17)	(9,498.53)	(6,388.36)	(6,388.36)
PERCENT CAPITALIZED					70.14%	70.14%	70.14%	70.14%
PORTION CAPITAL	1,340,830.93	66,691.37	1,191,471.18	60,029.10	(149,359.74)	(6,662.27)	(4,480.79)	(4,480.79)
PORTION EXPENSE	570,818.53	28,391.85	507,233.10	25,555.59	(63,585.43)	(2,836.26)	(1,907.56)	(1,907.56)
TOTAL	1,911,649.45	95,083.22	1,698,704.28	85,584.68	(212,945.17)	(9,498.53)	(6,388.36)	(6,388.36)
TOTAL ALL DIVISIONS	2,279,469.00	122,911.71	2,059,446.50	112,623.01	(220,022.50)	(10,288.70)	(6,600.68)	(6,671.45)
FICA PER GL IN 2001		246,309.00						
DIFFERENCE		(123,397.29)						
EXCLUDING CAPITALIZED SAL.	$938,638.07	$56,220.34	$867,975.32	$52,593.91	($70,662.76)	($3,626.43)	($2,119.88)	($2,190.66)

(TOTAL COMPUTER+TOTAL CUSTOMER SERVICE+ADMINISTRATIVE EXPENSED)

Exception No. 8

Subject: Training Costs

Statement of Fact: Included in Account 7048055, Office Education Training was $7,849.96 for tuition for David Orr who is a Florida employee. This account was allocated using allocation factor five.

Recommendation: The allocated costs should not include those costs that relate to a specific state or division. The $7,849.96 should be removed from expenses. The amounts allocated to the Florida divisions can be found on the attached staff-adjusted expense analysis.

Exception No. 9

Subject: **Life Insurance**

Statement of Fact: Life insurance charged through Water Service Corp. included some insurance for officers who are no longer with the company. These costs total $6,427.21. Commission Order PSC-98-0524-FOF-SU, issued April 16, 1998, removed life insurance where the utility is the beneficiary and fiduciary policies protecting directors, officers and pension funds. The amounts charged related to these policies including the $6,427 that is nonrecurring is $104,112.

Insurance was allocated using allocation factor 11.

Recommendation: Nonrecurring expenses and amounts determined by the prior Commission Order to be inappropriate should be removed from the allocations. The amounts allocated to the Florida divisions are shown in the audit-staff prepared Exhibit II of this report.

Exception No. 10

Subject: Cost of Capital

Statement of Fact: The company included a credit for accumulated deferred taxes of $339,113 in rate base. This is the portion of deferred taxes that relates to Water Service Corp. and is not the consolidated Utilities, Inc. balance. Order No. PSC-98-0524-FOF-SU removed these taxes in the past.

In calculating the cost of capital, the company did not include consolidated deferred taxes. In all counties except Marion, in Docket No. 020071-WS of Utilities, Inc. of Florida's Minimum Filing Requirements (MFRs) Schedule D-1 included $2,788 for deferred taxes. This is believed to be the average of the Account 237 for one division which is accrued interest.

The company did have a regulatory asset that offset deferred taxes. The average balance for the consolidated Utilities, Inc. deferred income tax is $16,345,859 net of the regulatory asset. The company also has unamortized investment tax credits averaging $1,318,251.

All counties used an amount for customer deposits that did not agree with the division's general ledger. The amounts follow:

	Per Filing	Per Ledger
Orange County	$ 4,765	$ 4,862
Marion County	(4,865)	5,026
Seminole County	43,948	43,789
Pasco County	14,973	15,276
Pinellas County	3,413	3,723

The notes related to short-term debt were reviewed. It was determined that the amounts in MFRs Schedule D-4 for short-term debt did not agree to the MFRs Schedule D-1. The company corrected this in the revised filing but included an adjustment to interest that removed interest related to acquisitions.

Long-term debt in MFRs Schedule D-5 was traced to the notes. It could not be reconciled to the lead schedules. In addition, a note paid off during the year was left off of MFRs Schedule D-5.

The company used different rates of return for equity for each division. The equity ratio is the same for all companies and thus using the formula provides the same rate for all companies.

Recommendation: The audit staff-prepared revised cost of capital exhibits that incorporated the correct general ledger amounts and the corrected interest rates which were computed from the company's outstanding notes and bank statements. See Exhibits VI through X of this report.

The revised cost of capital exhibits also include consolidated Utilities, Inc.'s deferred taxes net of the regulatory assets.

Exception No. 10, continued

The MFRs Schedule D-4 of short-term debt was recalculated. The actual effective rate for short-term debt calculated by the audit staff using bank statements is 5.18 percent. The 13-month average balances from the general ledger were used.

The MFRs Schedule D-5 of debt was recalculated using all notes and the 13-month average balances from the general ledger. The effective rate is 8.63 percent.

The general ledger balances for the customer deposits for the five counties are included in the revised cost of capital Exhibits VII through X of this report.

The equity rate for all companies was changed to 10.914 percent based on Order PSC-02-1252-CO-WS, issued September 11, 2002.

The weighted cost rate for Utilities, Inc. is 8.42 percent.

The weighted cost rates for the five Utilities, Inc. of Florida counties are:

Marion	8.39%
Orange	8.29%
Pasco	8.40%
Pinellas	8.38%
Seminole	8.39%

Disclosure No. 1

Subject: Allowance for Funds Used During Construction

Statement of Fact: Water Service Corp. capitalized interest for a few projects over the years. Therefore, these costs are included in plant allocated to the subsidiaries. There is no approved AFUDC rate for Water Service Corp. However, there are approved rates for Seminole, Orange, Pasco, Marion and Pinellas Counties. Interest capitalized is as follows:

2001	Obtain water service for Northbrook office	$5,433.00	10.11%
2000	Obtain water service for Northbrook office	$2,285.00	10.11%
1998	Backup generator	$2,541.00	10.16%
1998	Convert chart of accounts	$ 880.00	10.16%
1997	Various	$1,592.00	10.20%
1996	Various	$9,574.00	10.32%
Total		$22,305.00	

Recommendation: These rates are higher than the rates approved for the counties which range from 8.61 percent to 9.01 percent. However, the difference is immaterial and after allocating to each division, the amount would not be material. No further work was done. However, if the company requested one rate for the entire company, this problem would be eliminated.

Disclosure No. 2

Subject: WSC Allocation Factors

Statement of Fact: Water Service Corp. allocates rate base and expenses using 11 different allocation factors. Most of these factors are based on the customer equivalent factor. To determine customer equivalents, the company records single family equivalents for each development as of the end of June of the year the allocation is to take place. It then determines the customer equivalents by taking the single family equivalents and adjusting it to one half for the following reasons:

1. The division has both water and wastewater. The wastewater is counted at one half.

2. The customer is an availability customer only. The customer is counted at one quarter.

3. The water company is distribution only. The customer is counted at one half.

4. The wastewater company is collection only. The customer is counted at one half.

The company could not provide a formula or methodology for determining the single family equivalent number.

Also, the company is the contract operator for two water plants and three wastewater plants. According to a company representative, no costs were ever allocated to these operations.

Recommendation: Not having a formalized methodology for determining single family equivalents can cause inconsistency between divisions. According to a company representative, the company determines the estimated gallons at the time of purchase and inputs a number for single family equivalents based on gallons. This may not be based on the same number of gallons per single family as a different person may use the next year or year after. No mention was made of how the single factor equivalent is adjusted for new customers.

The audit staff attempted to determine gallons of water purchased and pumped and gallons of wastewater treated so that we could determine our own calculation of equivalent residential connections (ERCs) for each company. The audit staff planned on using these ERCs to prepare our own customer equivalent schedule and to compare it to the Florida allocations using customer equivalents. If it was significantly different, almost all 11 allocation factors would have to be redone.

The company could not provide gallons of wastewater treated for states other than Florida. It claimed that operating reports were not available to provide the information. In addition, some small water plants did not have usage reports. The report of number of customers that the company provided showed water customers and did not break down wastewater number of customers by division. Therefore, we were unable to determine ERCs and unable to determine if the company's computation is reasonable.

Disclosure No. 2, continued

The company should be required to provide to the Commission as part of the Utilities, Inc. of Florida filing, the calculation based on ERCs using a method consistent between each division. It should be compared to the customer equivalent factors provided by the company to determine if the company allocation methodology is reasonable. If not, the company should revise all 11 allocation factors so that the allocations of expenses and rate base can be reallocated. The allocation methodology needs to allocate costs to the divisions that the company is acting as a contract operator and billing agent for.

Audit Staff-Prepared Exhibit I

WATER SERVICE CORP.
AVERAGE RATE BASE CALCULATION
TEST YEAR ENDED DECEMBER 31, 2001

	13-MONTH AVERAGE BALANCE CO.	PSC STAFF ADJUSTMENTS	13-MONTH AVERAGE ADJUSTED BALANCE	ALLOCATION METHODOLOGY	MILES GRANT ALLOCATION %	MILES GRANT AMOUNT	TERRE VERDE ALLOCATION %	TERRE VERDE AMOUNT
LAND AND LAND RIGHTS	$95,000		$95,000	5	0.839%	$797	0.467%	$444
OFFICE STRUCTURES	2,537,870		2,537,870	5	0.839%	21,293	0.467%	11,852
OFFICE FURNITURE	1,056,260	(4,608)	1,051,652	5	0.839%	8,823	0.467%	4,911
TELEPHONE	120,696	(4,210)	116,486	5	0.839%	977	0.467%	544
TOOLS SHOP AND MISC.	20,040		20,040	3		0		0
COMMUNICATION EQUIPMENT	246,250		246,250	5	0.839%	2,066	0.467%	1,150
TOTAL PLANT	**4,076,116**	**(8,817)**	**4,067,299**		**4.195%**	**33,957**	**2.335%**	**18,901**
A/D OFFICE STRUCTURES	(819,906)		(819,906)	5	0.839%	(6,879)	0.467%	(3,829)
A/D OFFICE FURNITURE	(833,804)	2,534	(831,270)	5	0.839%	(6,974)	0.467%	(3,882)
A/D TELEPHONE	(89,208)	2,315	(86,893)	5	0.839%	(729)	0.467%	(406)
A/D TOOLS SHOP AND MISC.	(19,806)		(19,806)	3		0		0
A/D COMMUNICATIONS EQUIP.	(130,530)		(130,530)	5	0.839%	(1,095)	0.467%	(610)
TOTAL ACC. DEPRECIATION	**(1,893,254)**	**4,849**	**(1,888,405)**	**23**	**0**	**(15,678)**	**0**	**(8,726)**
PLANT IN PROGRESS	122,552		122,552	5	0.839%	1,028	0.467%	572
DEFERRED CHARGES EMP. FEES	46,529	(46,529)	0	1	1.013%	0	0.619%	0
MAINFRAME COMPUTER	374,917	(374,917)	0	4	0.550%	0	0.020%	0
MINI COMPUTERS	459,923	(459,923)	0	4	0.550%	0	0.020%	0
A/D MAINFRAME COMPUTER	(321,872)	321,872	0	4	0.550%	0	0.020%	0
A/D MINI COMPUTER	(412,766)	412,766	0	4	0.550%	0	0.020%	0
COMPUTER SYSTEM COST	781,626		781,626	4	0.550%	4,299	0.020%	156
MICRO COST	95,939		95,939	4	0.550%	528	0.020%	19
COMP. SYSTEM AMORTIZATION	(696,639)		(696,639)	4	0.550%	(3,832)	0.020%	(139)
MICRO SYSTEM AMORTIZATION	(76,663)		(76,663)	4	0.550%	(422)	0.020%	(15)
DEFERRED TAXES	(339,113)	339,113	0	5	0.839%	0	0.467%	0
TOTAL NET RATE BASE	**$2,217,295**	**$188,414**	**$2,405,709**			**$19,881**		**$10,768**

Audit Staff-Prepared Exhibit I

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WATER SERVICE CORP.
AVERAGE RATE BASE CALCULATION
TEST YEAR ENDED DECEMBER 31, 2001

	LAKE PLACID ALLOCATION %	LAKE PLACID AMOUNT	EASTLAKE WATER ALLOCATION %	EASTLAKE WATER AMOUNT	PEBBLE CREEK ALLOCATION %	PEBBLE CREEK AMOUNT	ALAFAYA ALLOCATION %	ALAFAYA AMOUNT
LAND AND LAND RIGHTS	0.156%	$148	0.662%	$629	1.021%	$970	2.985%	$2,836
OFFICE STRUCTURES	0.156%	3,959	0.662%	16,801	1.021%	25,912	2.985%	75,755
OFFICE FURNITURE	0.156%	1,641	0.662%	6,962	1.021%	10,737	2.985%	31,392
TELEPHONE	0.156%	182	0.662%	771	1.021%	1,189	2.985%	3,477
TOOLS SHOP AND MISC.		0		0		0		0
COMMUNICATION EQUIPMENT	0.156%	384	0.662%	1,630	1.021%	2,514	2.985%	7,351
TOTAL PLANT	**0.780%**	**6,314**	**3.310%**	**26,793**	**5.105%**	**41,323**	**14.925%**	**120,811**
A/D OFFICE STRUCTURES	0.156%	(1,279)	0.662%	(5,428)	1.021%	(8,371)	2.985%	(24,474)
A/D OFFICE FURNITURE	0.156%	(1,297)	0.662%	(5,503)	1.021%	(8,487)	2.985%	(24,813)
A/D TELEPHONE	0.156%	(136)	0.662%	(575)	1.021%	(887)	2.985%	(2,594)
A/D TOOLS SHOP AND MISC.		0		0		0		0
A/D COMMUNICATIONS EQUIP.	0.156%	(204)	0.662%	(864)	1.021%	(1,333)	2.985%	(3,896)
TOTAL ACC. DEPRECIATION	**0**	**(2,915)**	**0**	**(12,370)**	**0**	**(19,078)**	**0**	**(55,778)**
PLANT IN PROGRESS	0.156%	191	0.662%	811	1.021%	1,251	2.985%	3,658
DEFERRED CHARGES EMP. FEES	0.176%	0	0.741%	0	1.140%	0	3.098%	0
MAINFRAME COMPUTER	0.170%	0	0.740%	0	1.160%	0	4.630%	0
MINI COMPUTERS	0.170%	0	0.740%	0	1.160%	0	4.630%	0
A/D MAINFRAME COMPUTER	0.170%	0	0.740%	0	1.160%	0	4.630%	0
A/D MINI COMPUTER	0.170%	0	0.740%	0	1.160%	0	4.630%	0
COMPUTER SYSTEM COST	0.170%	1,329	0.740%	5,784	1.160%	9,067	4.630%	36,189
MICRO COST	0.170%	163	0.740%	710	1.160%	1,113	4.630%	4,442
COMP. SYSTEM AMORTIZATION	0.170%	(1,184)	0.740%	(5,155)	1.160%	(8,081)	4.630%	(32,254)
MICRO SYSTEM AMORTIZATION	0.170%	(130)	0.740%	(567)	1.160%	(889)	4.630%	(3,549)
DEFERRED TAXES	0.156%	0	0.662%	0	1.021%	0	2.985%	0
TOTAL NET RATE BASE		**$3,767**		**$16,006**		**$24,705**		**$73,519**

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WATER SERVICE CORP.
AVERAGE RATE BASE CALCULATION
TEST YEAR ENDED DECEMBER 31, 2001

	UTILITIES INC. OF LONGWOOD ALLOCATION %	UTILITIES INC. OF LONGWOOD AMOUNT	WEDGEFIELD ALLOCATION %	WEDGEFIELD AMOUNT	CYPRESS LAKES ALLOCATION %	CYPRESS LAKES AMOUNT	EAGLE RIDGE ALLOCATION %	EAGLE RIDGE AMOUNT
LAND AND LAND RIGHTS	0.937%	$890	0.695%	$660	0.793%	$753	1.188%	$1,129
OFFICE STRUCTURES	0.937%	23,780	0.695%	17,638	0.793%	20,125	1.188%	30,150
OFFICE FURNITURE	0.937%	9,854	0.695%	7,309	0.793%	8,340	1.188%	12,494
TELEPHONE	0.937%	1,091	0.695%	810	0.793%	924	1.188%	1,384
TOOLS SHOP AND MISC.		0		0		0		0
COMMUNICATION EQUIPMENT	0.937%	2,307	0.695%	1,711	0.793%	1,953	1.188%	2,925
TOTAL PLANT	**4.685%**	**37,923**	**3.475%**	**28,128**	**3.965%**	**32,095**	**5.940%**	**48,081**
A/D OFFICE STRUCTURES	0.937%	(7,683)	0.695%	(5,698)	0.793%	(6,502)	1.188%	(9,740)
A/D OFFICE FURNITURE	0.937%	(7,789)	0.695%	(5,777)	0.793%	(6,592)	1.188%	(9,875)
A/D TELEPHONE	0.937%	(814)	0.695%	(604)	0.793%	(689)	1.188%	(1,032)
A/D TOOLS SHOP AND MISC.		0		0		0		0
A/D COMMUNICATIONS EQUIP.	0.937%	(1,223)	0.695%	(907)	0.793%	(1,035)	1.188%	(1,551)
TOTAL ACC. DEPRECIATION	**0**	**(17,509)**	**0**	**(12,987)**	**0**	**(14,818)**	**0**	**(22,199)**
PLANT IN PROGRESS	0.937%	1,148	0.695%	852	0.793%	972	1.188%	1,456
DEFERRED CHARGES EMP. FEES	0.986%	0	0.765%	0	0.883%	0	1.450%	0
MAINFRAME COMPUTER	1.380%	0	0.850%	0	0.920%	0	0.710%	0
MINI COMPUTERS	1.380%	0	0.850%	0	0.920%	0	0.710%	0
A/D MAINFRAME COMPUTER	1.380%	0	0.850%	0	0.920%	0	0.710%	0
A/D MINI COMPUTER	1.380%	0	0.850%	0	0.920%	0	0.710%	0
COMPUTER SYSTEM COST	1.380%	10,786	0.850%	6,644	0.920%	7,191	0.710%	5,550
MICRO COST	1.380%	1,324	0.850%	815	0.920%	883	0.710%	681
COMP. SYSTEM AMORTIZATION	1.380%	(9,614)	0.850%	(5,921)	0.920%	(6,409)	0.710%	(4,946)
MICRO SYSTEM AMORTIZATION	1.380%	(1,058)	0.850%	(652)	0.920%	(705)	0.710%	(544)
DEFERRED TAXES	0.937%	0	0.695%	0	0.793%	0	1.188%	0
TOTAL NET RATE BASE	**22.333%**	**$23,001**	**15.210%**	**$16,880**	**16.966%**	**$19,208**	**20.198%**	**$28,079**

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WATER SERVICE CORP.
AVERAGE RATE BASE CALCULATION
TEST YEAR ENDED DECEMBER 31, 2001

	SANLANDO ALLOCATION %	SANLANDO AMOUNT	LAKE GROVES ALLOCATION %	LAKE GROVES AMOUNT	SANDALHAVEN ALLOCATION %	SANDALHAVEN AMOUNT	BAYSIDE ALLOCATION %	BAYSIDE AMOUNT
LAND AND LAND RIGHTS	8.701%	$8,266	1.324%	$1,258	0.501%	$476	0.205%	$195
OFFICE STRUCTURES	8.701%	220,820	1.324%	33,601	0.501%	12,715	0.205%	5,203
OFFICE FURNITURE	8.701%	91,504	1.324%	13,924	0.501%	5,269	0.205%	2,156
TELEPHONE	8.701%	10,135	1.324%	1,542	0.501%	584	0.205%	239
TOOLS SHOP AND MISC.		0		0		0		0
COMMUNICATION EQUIPMENT	8.701%	21,426	1.324%	3,260	0.501%	1,234	0.205%	505
TOTAL PLANT	**43.505%**	**352,152**	**6.620%**	**53,586**	**2.505%**	**20,277**	**1.025%**	**8,297**
A/D OFFICE STRUCTURES	8.701%	(71,340)	1.324%	(10,856)	0.501%	(4,108)	0.205%	(1,681)
A/D OFFICE FURNITURE	8.701%	(72,329)	1.324%	(11,006)	0.501%	(4,165)	0.205%	(1,704)
A/D TELEPHONE	8.701%	(7,561)	1.324%	(1,150)	0.501%	(435)	0.205%	(178)
A/D TOOLS SHOP AND MISC.		0		0		0		0
A/D COMMUNICATIONS EQUIP.	8.701%	(11,357)	1.324%	(1,728)	0.501%	(654)	0.205%	(268)
TOTAL ACC. DEPRECIATION	**0**	**(162,587)**	**0**	**(24,740)**	**0**	**(9,362)**	**0**	**(3,831)**
PLANT IN PROGRESS	8.701%	10,663	1.324%	1,623	0.501%	614	0.205%	251
DEFERRED CHARGES EMP. FEES	10.054%	0	1.475%	0	0.544%	0	0.233%	0
MAINFRAME COMPUTER	8.120%	0	1.520%	0	0.650%	0	0.210%	0
MINI COMPUTERS	8.120%	0	1.520%	0	0.650%	0	0.210%	0
A/D MAINFRAME COMPUTER	8.120%	0	1.520%	0	0.650%	0	0.210%	0
A/D MINI COMPUTER	8.120%	0	1.520%	0	0.650%	0	0.210%	0
COMPUTER SYSTEM COST	8.120%	63,468	1.520%	11,881	0.650%	5,081	0.210%	1,641
MICRO COST	8.120%	7,790	1.520%	1,458	0.650%	624	0.210%	201
COMP. SYSTEM AMORTIZATION	8.120%	(56,567)	1.520%	(10,589)	0.650%	(4,528)	0.210%	(1,463)
MICRO SYSTEM AMORTIZATION	8.120%	(6,225)	1.520%	(1,165)	0.650%	(498)	0.210%	(161)
DEFERRED TAXES	8.701%	0	1.324%	0	0.501%	0	0.205%	0
TOTAL NET RATE BASE		**$208,695**		**$32,053**		**$12,207**		**$4,936**

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WATER SERVICE CORP.
AVERAGE RATE BASE CALCULATION
TEST YEAR ENDED DECEMBER 31, 2001

	SOUTHGATE ALLOCATION %	SOUTHGATE AMOUNT	SANDY CREEK ALLOCATION %	SANDY CREEK AMOUNT	LAKE UTILITY ALLOCATION %	LAKE UTILITY AMOUNT	UTILITIES INC. OF FLORIDA ALLOCATION %	UTILITIES INC. OF FLORIDA AMOUNT
LAND AND LAND RIGHTS	1.680%	$1,596	0.142%	$135	1.300%	$1,235	3.685%	$3,501
OFFICE STRUCTURES	1.680%	42,636	0.142%	3,604	1.300%	32,992	3.685%	93,521
OFFICE FURNITURE	1.680%	17,668	0.142%	1,493	1.300%	13,671	3.685%	38,753
TELEPHONE	1.680%	1,957	0.142%	165	1.300%	1,514	3.685%	4,293
TOOLS SHOP AND MISC.		0		0		0		0
COMMUNICATION EQUIPMENT	1.680%	4,137	0.142%	350	1.300%	3,201	3.685%	9,074
TOTAL PLANT	**8.400%**	**67,994**	**0.710%**	**5,747**	**6.500%**	**52,614**	**18.425%**	**149,141**
A/D OFFICE STRUCTURES	1.680%	(13,774)	0.142%	(1,164)	1.300%	(10,659)	3.685%	(30,214)
A/D OFFICE FURNITURE	1.680%	(13,965)	0.142%	(1,180)	1.300%	(10,807)	3.685%	(30,632)
A/D TELEPHONE	1.680%	(1,460)	0.142%	(123)	1.300%	(1,130)	3.685%	(3,202)
A/D TOOLS SHOP AND MISC.		0		0		0		0
A/D COMMUNICATIONS EQUIP.	1.680%	(2,193)	0.142%	(185)	1.300%	(1,697)	3.685%	(4,810)
TOTAL ACC. DEPRECIATION	**0**	**(31,392)**	**0**	**(2,653)**	**0**	**(24,292)**	**0**	**(68,858)**
PLANT IN PROGRESS	1.680%	2,059	0.142%	174	1.300%	1,593	3.685%	4,516
DEFERRED CHARGES EMP. FEES	1.574%	0	0.153%	0	1.566%	0	4.205%	0
MAINFRAME COMPUTER	3.490%	0	0.190%	0	0.880%	0	3.720%	0
MINI COMPUTERS	3.490%	0	0.190%	0	0.880%	0	3.720%	0
A/D MAINFRAME COMPUTER	3.490%	0	0.190%	0	0.880%	0	3.720%	0
A/D MINI COMPUTER	3.490%	0	0.190%	0	0.880%	0	3.720%	0
COMPUTER SYSTEM COST	3.490%	27,279	0.190%	1,485	0.880%	6,878	3.720%	29,076
MICRO COST	3.490%	3,348	0.190%	182	0.880%	844	3.720%	3,569
COMP. SYSTEM AMORTIZATION	3.490%	(24,313)	0.190%	(1,324)	0.880%	(6,130)	3.720%	(25,915)
MICRO SYSTEM AMORTIZATION	3.490%	(2,676)	0.190%	(146)	0.880%	(675)	3.720%	(2,852)
DEFERRED TAXES	1.680%	0	0.142%	0	1.300%	0	3.685%	0
TOTAL NET RATE BASE		**$42,299**		**$3,466**		**$30,833**		**$88,678**

Audit Staff-Prepared Exhibit II

UTILITIES, INC.
ANALYSIS OF EXPENSES
TEST YEAR ENDED DECEMBER 31, 2001

	COMPANY ALLOCATED AMOUNT	STAFF ADJS.	ADJUSTED BALANCE	ALLOC. FACTOR	MILES GRANT ALLOC. %	MILES GRANT AMOUNT	TERRE VERDE ALLOC. %	TERRE VERDE AMOUNT	LAKE PLACID ALLOC. %	LAKE PLACID AMT.	EASTLAKE WATER ALLOC. %	EASTLAKE WATER AMOUNT	PEBBLE CREEK ALLOC. %	PEBBLE CREEK AMOUNT	ALAFAYA ALLOC. %	ALAFAYA AMOUNT
SALARIES OFFICE	$570,767	($63,585)	$507,182	1	1.013%	$5,138	0.619%	$3,139	0.176%	$893	0.741%	$3,758	1.140%	$5,782	3.098%	$15,712
SALARIES CUSTOMER SERV.	171,479		171,479	2												
AGENCY EXPENSE	4,891		4,891	1	1.013%	50	0.619%	30	0.176%	9	0.741%	36	1.140%	56	3.098%	152
AUDIT FEES	132,000	(12,600)	119,400	1	1.013%	1,210	0.619%	739	0.176%	210	0.741%	885	1.140%	1,361	3.098%	3,699
TEMP. EMPLOYEES	5,086		5,086	1	1.013%	52	0.619%	31	0.176%	9	0.741%	38	1.140%	58	3.098%	158
EMPLOY. FINDER FEES	21,615	(21,615)	0	1	1.013%	0	0.619%	0	0.176%	0	0.741%	0	1.140%	0	3.098%	0
DIRECTORS FEES	116,500	(56,500)	60,000	1	1.013%	608	0.619%	371	0.176%	106	0.741%	445	1.140%	684	3.098%	1,859
TAX RETURN REVIEW	56,265		56,265	1	1.013%	570	0.619%	348	0.176%	99	0.741%	417	1.140%	641	3.098%	1,743
OTHER OUTSIDE SERVICES	12,250	(7,550)	4,700	1	1.013%	48	0.619%	29	0.176%	8	0.741%	35	1.140%	54	3.098%	146
HEALTH INS. REIMB.	183,020		183,020	5	0.839%	1,536	0.467%	855	0.156%	286	0.662%	1,212	1.021%	1,869	2.985%	5,463
EMPLOYEE INS. DEDUCTION	(31,274)		(31,274)	5	0.839%	(262)	0.467%	(146)	0.156%	(49)	0.662%	(207)	1.021%	(319)	2.985%	(934)
HEATH COSTS AND OTHER	2,290		2,290	5	0.839%	19	0.467%	11	0.156%	4	0.662%	15	1.021%	23	2.985%	68
DENTAL INS. REIMB.	11,441		11,441	5	0.839%	96	0.467%	53	0.156%	18	0.662%	76	1.021%	117	2.985%	342
PENSION	69,416	(42,345)	27,071	6	0.731%	198	0.380%	103	0.143%	39	0.605%	164	0.936%	253	2.853%	772
HEALTH INS. PREMIUMS	23,309		23,309	5	0.839%	196	0.467%	109	0.156%	36	0.662%	154	1.021%	238	2.985%	696
DENTAL PREMIUMS	1,272		1,272	5	0.839%	11	0.467%	6	0.156%	2	0.662%	8	1.021%	13	2.985%	38
TERM LIFE INS.	4,663		4,663	5	0.839%	39	0.467%	22	0.156%	7	0.662%	31	1.021%	48	2.985%	139
ESOP	86,903	(55,824)	31,079	6	0.731%	227	0.380%	118	0.143%	44	0.605%	188	0.936%	291	2.853%	887
DISABILITY INSURANCE	2,512		2,512	5	0.839%	21	0.467%	12	0.156%	4	0.662%	17	1.021%	26	2.985%	75
OTHER EMP. PENS. AND BEN.	4,411		4,411	5	0.839%	37	0.467%	21	0.156%	7	0.662%	29	1.021%	45	2.985%	132
PUBL SUBSCRIPTIONS	5,055		5,055	1	1.013%	51	0.619%	31	0.176%	9	0.741%	37	1.140%	58	3.098%	157
ANSWERING SERVICE	6,436		6,436	2												
PRINTING AND BLUEPRINTS	20,042		20,042	5	0.839%	168	0.467%	94	0.156%	31	0.662%	133	1.021%	205	2.985%	598
XEROX	7,462		7,462	5	0.839%	63	0.467%	35	0.156%	12	0.662%	49	1.021%	76	2.985%	223
OFF SUPPLY STORES	42,164		42,164	5	0.839%	354	0.467%	197	0.156%	66	0.662%	279	1.021%	430	2.985%	1,259
OFFICE EMP. EXP.	2,160		2,160	5	0.839%	18	0.467%	10	0.156%	3	0.662%	14	1.021%	22	2.985%	64
CLEANING SUPPLIES	3,586		3,586	5	0.839%	30	0.467%	17	0.156%	6	0.662%	24	1.021%	37	2.985%	107
MEMBERSHIPS	460		460	5	0.839%	4	0.467%	2	0.156%	1	0.662%	3	1.021%	5	2.985%	14
OTHER OFFICE EXPENSE	1,302		1,302	5	0.839%	11	0.467%	6	0.156%	2	0.662%	9	1.021%	13	2.985%	39
OFFICE TELEPHONE	9,731		9,731	5	0.839%	82	0.467%	45	0.156%	15	0.662%	64	1.021%	99	2.985%	290
OFFICE ELECTRIC	27,348		27,348	5	0.839%	229	0.467%	128	0.156%	43	0.662%	181	1.021%	279	2.985%	816
OFFICE GAS	7,750		7,750	5	0.839%	65	0.467%	36	0.156%	12	0.662%	51	1.021%	79	2.985%	231
OFFICE UTILITIES OTHER	3,021		3,021	5	0.839%	25	0.467%	14	0.156%	5	0.662%	20	1.021%	31	2.985%	90
OFFICE CLEANING	26,750		26,750	5	0.839%	224	0.467%	125	0.156%	42	0.662%	177	1.021%	273	2.985%	798
LANDSCAPING, MOWING, SNOW	18,674		18,674	5	0.839%	157	0.467%	87	0.156%	29	0.662%	124	1.021%	191	2.985%	557
OFFICE GARBAGE REMOVAL	1,391		1,391	5	0.839%	12	0.467%	6	0.156%	2	0.662%	9	1.021%	14	2.985%	42
REPAIR OFF MACH AND HEAT.	5,297		5,297	5	0.839%	44	0.467%	25	0.156%	8	0.662%	35	1.021%	54	2.985%	158
OTHER OFFICE MAINT.	65,999		65,999	5	0.839%	554	0.467%	308	0.156%	103	0.662%	437	1.021%	674	2.985%	1,970
EMPLOYEE ED	4,701		4,701	5	0.839%	39	0.467%	22	0.156%	7	0.662%	31	1.021%	48	2.985%	140
OFFICE EDUCATION/TRAINING	12,200	(7,850)	4,350	5	0.839%	36	0.467%	20	0.156%	7	0.662%	29	1.021%	44	2.985%	130
MEALS	776		776	1	1.013%	8	0.619%	5	0.176%	1	0.741%	6	1.140%	9	3.098%	24
BANK SERVICE CHARGES	163,794		163,794	1	1.013%	1,659	0.619%	1,014	0.176%	288	0.741%	1,214	1.140%	1,867	3.098%	5,074
OTHER MISC. GEN.	9,061		9,061	1	1.013%	92	0.619%	56	0.176%	16	0.741%	67	1.140%	103	3.098%	281
DEPRECIATION OFFICE	63,779		63,779	5	0.839%	535	0.467%	298	0.156%	99	0.662%	422	1.021%	651	2.985%	1,904
DEPRECIATION FURN.	66,368		66,368	5	0.839%	557	0.467%	310	0.156%	104	0.662%	439	1.021%	678	2.985%	1,981
DEPRECIATION TELEPHONE	2,724		2,724	5	0.839%	23	0.467%	13	0.156%	4	0.662%	18	1.021%	28	2.985%	81
REAL ESTATE TAX	56,156		56,156	5	0.839%	471	0.467%	262	0.156%	88	0.662%	372	1.021%	573	2.985%	1,676
FICA TAX	246,309	(193,715)	52,594	5	0.839%	441	0.467%	246	0.156%	82	0.662%	348	1.021%	537	2.985%	1,570
SUTA	8,282		8,282	5	0.839%	69	0.467%	39	0.156%	13	0.662%	55	1.021%	85	2.985%	247
FUTA	1,839		1,839	5	0.839%	15	0.467%	9	0.156%	3	0.662%	12	1.021%	19	2.985%	55
INTEREST EXPENSE	392,910	(392,910)	0	18	0.820%	0	0.430%	0	0.160%	0	0.670%	0	1.040%	0	3.130%	0
MISC. INCOME	(16,348)		(16,348)	5	0.839%	(137)	0.467%	(76)	0.156%	(26)	0.662%	(108)	1.021%	(167)	2.985%	(488)
SHORT-TERM INTEREST EXP.	(9,426)	9,426	0	5	0.839%	0	0.467%	0	0.156%	0	0.662%	0	1.021%	0	2.985%	0
TOTAL WITH ADJUSTMENTS	2,706,569	(845,068)	1,861,501			15,691		9,235		2,806		11,852		18,254		51,236
PER COMPANY						22,887		13,195		4,162		17,549		27,064		77,890
DIFFERENCE						(7,196)		(3,960)		(1,356)		(5,697)		(8,810)		(25,854)
INSURANCE	949,469	(104,112)	845,357	11	0.823%	6,957	0.349%	2,950	0.114%	964	0.485%	4,100	0.941%	7,955	2.230%	18,851
COMPUTER ALLOCATION:																
COMPUTER SALARIES	196,340	(10,440)	185,900	4	0.550%	1,022	0.020%	37	0.170%	316	0.740%	1,376	1.160%	2,156	4.630%	8,607
OUTSIDE COMPUTER CONS.	32,236		32,236	4	0.550%	177	0.020%	6	0.170%	55	0.740%	239	1.160%	374	4.630%	1,493
COMPUTER MAINT.	56,769		56,769	4	0.550%	312	0.020%	11	0.170%	97	0.740%	420	1.160%	659	4.630%	2,628
COMPUTER AMORT. & PROG.	34,955		34,955	4	0.550%	192	0.020%	7	0.170%	59	0.740%	259	1.160%	405	4.630%	1,618
MICROFILMING	10,368		10,368	4	0.550%	57	0.020%	2	0.170%	18	0.740%	77	1.160%	120	4.630%	480
DEPRECIATION COMPUTER	63,482	(63,482)	0	5	0.839%	0	0.467%	0	0.156%	0	0.662%	0	1.021%	0	2.985%	0
	394,150	(73,922)	320,228	25	0	1,761	0	64	0	544	0	2,370	0	3,715	0	14,827
TOTAL ALL COSTS	$4,050,188	($1,023,101)	$3,027,087			$24,410		$12,249		$4,314		$18,321		$29,924		$84,914

Audit Staff-Prepared Exhibit II

UTILITIES, INC.
ANALYSIS OF EXPENSES
TEST YEAR ENDED DECEMBER 31,

	COMPANY ALLOCATED AMOUNT	STAFF ADJS.	ADJUSTED BALANCE	ALLOC. FACTOR	UTIL. INC. LONG-WOOD ALLOC. %	UTIL. INC. LONG-WOOD AMOUNT	WEDGEFIELD ALLOC. %	WEDGEFIEL AMOUNT	CYPRESS LAKES ALLOC. %	CYPRESS LAKES AMOUNT	EAGLE RIDGE ALLOC.	EAGLE RIDGE AMOUNT	SANLAND ALLOC. %	SANLAND AMOUNT	LAKE GROVES ALLOC.	LAKE GROVES AMOUNT
SALARIES OFFICE	$570,767	($63,585)	$507,182	1	0.986%	$5,001	0.765%	$3,880	0.883%	$4,478	1.450%	$7,354	10.054%	$50,992	1.475%	$7,481
SALARIES CUSTOMER SERV.	171,479		171,479	2												
AGENCY EXPENSE	4,891		4,891	1	0.986%	48	0.765%	37	0.883%	43	1.450%	71	10.054%	492	1.475%	72
AUDIT FEES	132,000	(12,600)	119,400	1	0.986%	1,177	0.765%	913	0.883%	1,054	1.450%	1,731	10.054%	12,004	1.475%	1,761
TEMP. EMPLOYEES	5,086		5,086	1	0.986%	50	0.765%	39	0.883%	45	1.450%	74	10.054%	511	1.475%	75
EMPLOY. FINDER FEES	21,615	(21,615)	0	1	0.986%	0	0.765%	0	0.883%	0	1.450%	0	10.054%	0	1.475%	0
DIRECTORS FEES	116,500	(56,500)	60,000	1	0.986%	592	0.765%	459	0.883%	530	1.450%	870	10.054%	6,032	1.475%	885
TAX RETURN REVIEW	56,265		56,265	1	0.986%	555	0.765%	430	0.883%	497	1.450%	816	10.054%	5,657	1.475%	830
OTHER OUTSIDE SERVICES	12,250	(7,550)	4,700	1	0.986%	46	0.765%	36	0.883%	42	1.450%	68	10.054%	473	1.475%	69
HEALTH INS. REIMB.	183,020		183,020	5	0.937%	1,715	0.695%	1,272	0.793%	1,451	1.188%	2,174	8.701%	15,925	1.324%	2,423
EMPLOYEE INS. DEDUCTION	(31,274)		(31,274)	5	0.937%	(293)	0.695%	(217)	0.793%	(248)	1.188%	(372)	8.701%	(2,721)	1.324%	(414)
HEATH COSTS AND OTHER	2,290		2,290	5	0.937%	21	0.695%	16	0.793%	18	1.188%	27	8.701%	199	1.324%	30
DENTAL INS. REIMB.	11,441		11,441	5	0.937%	107	0.695%	80	0.793%	91	1.188%	136	8.701%	995	1.324%	151
PENSION	69,416	(42,345)	27,071	6	0.888%	240	0.643%	174	0.729%	197	1.030%	279	7.813%	2,115	1.215%	329
HEALTH INS. PREMIUMS	23,309		23,309	5	0.937%	218	0.695%	162	0.793%	185	1.188%	277	8.701%	2,028	1.324%	309
DENTAL PREMIUMS	1,272		1,272	5	0.937%	12	0.695%	9	0.793%	10	1.188%	15	8.701%	111	1.324%	17
TERM LIFE INS.	4,663		4,663	5	0.937%	44	0.695%	32	0.793%	37	1.188%	55	8.701%	406	1.324%	62
ESOP	86,903	(55,824)	31,079	6	0.888%	276	0.643%	200	0.729%	227	1.030%	320	7.813%	2,428	1.215%	378
DISABILITY INSURANCE	2,512		2,512	5	0.937%	24	0.695%	17	0.793%	20	1.188%	30	8.701%	219	1.324%	33
OTHER EMP. PENS. AND BEN.	4,411		4,411	5	0.937%	41	0.695%	31	0.793%	35	1.188%	52	8.701%	384	1.324%	58
PUBL SUBSCRIPTIONS	5,055		5,055	1	0.986%	50	0.765%	39	0.883%	45	1.450%	73	10.054%	508	1.475%	75
ANSWERING SERVICE	6,436		6,436	2												
PRINTING AND BLUEPRINTS	20,042		20,042	5	0.937%	188	0.695%	139	0.793%	159	1.188%	238	8.701%	1,744	1.324%	265
XEROX	7,462		7,462	5	0.937%	70	0.695%	52	0.793%	59	1.188%	89	8.701%	649	1.324%	99
OFF SUPPLY STORES	42,164		42,164	5	0.937%	395	0.695%	293	0.793%	334	1.188%	501	8.701%	3,669	1.324%	558
OFFICE EMP. EXP.	2,160		2,160	5	0.937%	20	0.695%	15	0.793%	17	1.188%	26	8.701%	188	1.324%	29
CLEANING SUPPLIES	3,586		3,586	5	0.937%	34	0.695%	25	0.793%	28	1.188%	43	8.701%	312	1.324%	47
MEMBERSHIPS	460		460	5	0.937%	4	0.695%	3	0.793%	4	1.188%	5	8.701%	40	1.324%	6
OTHER OFFICE EXPENSE	1,302		1,302	5	0.937%	12	0.695%	9	0.793%	10	1.188%	15	8.701%	113	1.324%	17
OFFICE TELEPHONE	9,731		9,731	5	0.937%	91	0.695%	68	0.793%	77	1.188%	116	8.701%	847	1.324%	129
OFFICE ELECTRIC	27,348		27,348	5	0.937%	256	0.695%	190	0.793%	217	1.188%	325	8.701%	2,380	1.324%	362
OFFICE GAS	7,750		7,750	5	0.937%	73	0.695%	54	0.793%	61	1.188%	92	8.701%	674	1.324%	103
OFFICE UTILITIES OTHER	3,021		3,021	5	0.937%	28	0.695%	21	0.793%	24	1.188%	36	8.701%	263	1.324%	40
OFFICE CLEANING	26,750		26,750	5	0.937%	251	0.695%	186	0.793%	212	1.188%	318	8.701%	2,328	1.324%	354
LANDSCAPING, MOWING, SNOW	18,674		18,674	5	0.937%	175	0.695%	130	0.793%	148	1.188%	222	8.701%	1,625	1.324%	247
OFFICE GARBAGE REMOVAL	1,391		1,391	5	0.937%	13	0.695%	10	0.793%	11	1.188%	17	8.701%	121	1.324%	18
REPAIR OFF MACH AND HEAT.	5,297		5,297	5	0.937%	50	0.695%	37	0.793%	42	1.188%	63	8.701%	461	1.324%	70
OTHER OFFICE MAINT.	65,999		65,999	5	0.937%	618	0.695%	459	0.793%	523	1.188%	784	8.701%	5,743	1.324%	874
EMPLOYEE ED	4,701		4,701	5	0.937%	44	0.695%	33	0.793%	37	1.188%	56	8.701%	409	1.324%	62
OFFICE EDUCATION/TRAINING	12,200	(7,850)	4,350	5	0.937%	41	0.695%	30	0.793%	34	1.188%	52	8.701%	378	1.324%	58
MEALS	776		776	1	0.986%	8	0.765%	6	0.883%	7	1.450%	11	10.054%	78	1.475%	11
BANK SERVICE CHARGES	163,794		163,794	1	0.986%	1,615	0.765%	1,253	0.883%	1,446	1.450%	2,375	10.054%	16,468	1.475%	2,416
OTHER MISC. GEN.	9,061		9,061	1	0.986%	89	0.765%	69	0.883%	80	1.450%	131	10.054%	911	1.475%	134
DEPRECIATION OFFICE	63,779		63,779	5	0.937%	598	0.695%	443	0.793%	506	1.188%	758	8.701%	5,549	1.324%	844
DEPRECIATION FURN.	66,368		66,368	5	0.937%	622	0.695%	461	0.793%	526	1.188%	788	8.701%	5,775	1.324%	879
DEPRECIATION TELEPHONE	2,724		2,724	5	0.937%	26	0.695%	19	0.793%	22	1.188%	32	8.701%	237	1.324%	36
REAL ESTATE TAX	56,156		56,156	5	0.937%	526	0.695%	390	0.793%	445	1.188%	667	8.701%	4,886	1.324%	744
FICA TAX	246,309	(193,715)	52,594	5	0.937%	493	0.695%	366	0.793%	417	1.188%	625	8.701%	4,576	1.324%	696
SUTA	8,282		8,282	5	0.937%	78	0.695%	58	0.793%	66	1.188%	98	8.701%	721	1.324%	110
FUTA	1,839		1,839	5	0.937%	17	0.695%	13	0.793%	15	1.188%	22	8.701%	160	1.324%	24
INTEREST EXPENSE	392,910	(392,910)	0	18	0.980%	0	0.710%	0	0.810%	0	1.150%	0	8.680%	0	1.340%	0
MISC. INCOME	(16,348)		(16,348)	5	0.937%	(153)	0.695%	(114)	0.793%	(130)	1.188%	(194)	8.701%	(1,422)	1.324%	(216)
SHORT-TERM INTEREST EXP.	(9,426)	9,426	0	5	0.937%	0	0.695%	0	0.793%	0	1.188%	0	8.701%	0	1.324%	0
TOTAL WITH ADJUSTMENTS	2,706,569	(845,068)	1,861,501			16,285		12,326		14,156		22,362		158,639		23,641
PER COMPANY						24,328		18,324		21,008		32,516		233,407		35,035
DIFFERENCE						(8,123)		(5,998)		(6,852)		(10,154)		(74,768)		(11,394)
INSURANCE	949,469	(104,112)	845,357	11	0.879%	7,431	0.818%	6,915	0.665%	5,622	1.059%	8,952	7.992%	67,561	0.786%	6,645
COMPUTER ALLOCATION:																
COMPUTER SALARIES	196,340	(10,440)	185,900	4	1.380%	2,565	0.850%	1,580	0.920%	1,710	0.710%	1,320	8.120%	15,095	1.520%	2,826
OUTSIDE COMPUTER CONS.	32,236		32,236	4	1.380%	445	0.850%	274	0.920%	297	0.710%	229	8.120%	2,618	1.520%	490
COMPUTER MAINT.	56,769		56,769	4	1.380%	783	0.850%	483	0.920%	522	0.710%	403	8.120%	4,610	1.520%	863
COMPUTER AMORT. & PROG.	34,955		34,955	4	1.380%	482	0.850%	297	0.920%	322	0.710%	248	8.120%	2,838	1.520%	531
MICROFILMING	10,368		10,368	4	1.380%	143	0.850%	88	0.920%	95	0.710%	74	8.120%	842	1.520%	158
DEPRECIATION COMPUTER	63,482	(63,482)	0	5	0.937%	0	0.695%	0	0.793%	0	1.188%	0	8.701%	0	1.324%	0
	394,150	(73,922)	320,228	25	0	4,419	0	2,722	0	2,946	0	2,274	0	26,003	0	4,867
TOTAL ALL COSTS	$4,050,188	($1,023,101)	$3,027,087			$28,055		$21,963		$22,724		$33,588		$252,203		$35,153

Audit Staff-Prepared Exhibit II

UTILITIES, INC.
ANALYSIS OF EXPENSES
TEST YEAR ENDED DECEMBER 31, 2001

	COMPANY ALLOCATED AMOUNT	STAFF ADJS.	ADJUSTED BALANCE	ALLOC. FACTOR	SANDAL-HAVEN ALLOC. %	SANDAL-HAVEN AMOUNT	BAYSIDE ALLOC. %	BAYSIDE AMOUNT	SOUTH-GATE ALLOC.	SOUTH-GATE AMOUNT	SANDY CREEK ALLOC. %	SANDY CREEK AMOUNT	LAKE UTILITY ALLOC. %	LAKE UTILITY AMOUNT	UTILS. INC. OF FLA. ALLOC.	UTILS. INC. OF FLA. AMOUNT
SALARIES OFFICE	$570,767	($63,585)	$507,182.00	1	0.544%	$2,759	0.233%	1,182	1.574%	$7,983	0.153%	$776	1.566%	$7,942	4.285%	$21,327
SALARIES CUSTOMER SERV.	171,479		171,479	2												
AGENCY EXPENSE	4,891		4,891	1	0.544%	27	0.233%	11	1.574%	77	0.153%	7	1.566%	77	4.285%	206
AUDIT FEES	132,000	(12,600)	119,400	1	0.544%	650	0.233%	278	1.574%	1,879	0.153%	183	1.566%	1,870	4.285%	5,021
TEMP. EMPLOYEES	5,086		5,086	1	0.544%	28	0.233%	12	1.574%	80	0.153%	8	1.566%	80	4.285%	214
EMPLOY. FINDER FEES	21,615	(21,615)	0	1	0.544%	0	0.233%	0	1.574%	0	0.153%	0	1.566%	0	4.285%	0
DIRECTORS FEES	116,500	(56,500)	60,000	1	0.544%	326	0.233%	140	1.574%	944	0.153%	92	1.566%	940	4.285%	2,523
TAX RETURN REVIEW	56,265		56,265	1	0.544%	306	0.233%	131	1.574%	886	0.153%	86	1.566%	881	4.285%	2,366
OTHER OUTSIDE SERVICES	12,250	(7,550)	4,700	1	0.544%	26	0.233%	11	1.574%	74	0.153%	7	1.566%	74	4.285%	198
HEALTH INS. REIMB.	183,020		183,020	5	0.501%	917	0.285%	375	1.680%	3,075	0.142%	260	1.300%	2,379	3.685%	6,744
EMPLOYEE INS. DEDUCTION	(31,274)		(31,274)	5	0.501%	(157)	0.285%	(64)	1.680%	(525)	0.142%	(44)	1.300%	(407)	3.685%	(1,152)
HEATH COSTS AND OTHER	2,290		2,290	5	0.501%	11	0.285%	5	1.680%	38	0.142%	3	1.300%	30	3.685%	84
DENTAL INS. REIMB.	11,441		11,441	5	0.501%	57	0.285%	23	1.680%	192	0.142%	16	1.300%	149	3.685%	422
PENSION	69,416	(42,345)	27,071	6	0.467%	126	0.186%	50	1.687%	457	0.133%	36	1.136%	308	3.336%	903
HEALTH INS. PREMIUMS	23,309		23,309	5	0.501%	117	0.285%	48	1.680%	392	0.142%	33	1.300%	303	3.685%	859
DENTAL PREMIUMS	1,272		1,272	5	0.501%	6	0.285%	3	1.680%	21	0.142%	2	1.300%	17	3.685%	47
TERM LIFE INS.	4,663		4,663	5	0.501%	23	0.285%	10	1.680%	78	0.142%	7	1.300%	61	3.685%	172
ESOP	86,903	(55,824)	31,079	6	0.467%	145	0.186%	58	1.687%	524	0.133%	41	1.136%	353	3.336%	1,037
DISABILITY INSURANCE	2,512		2,512	5	0.501%	13	0.285%	5	1.680%	42	0.142%	4	1.300%	33	3.685%	93
OTHER EMP. PENS. AND BEN.	4,411		4,411	5	0.501%	22	0.285%	9	1.680%	74	0.142%	6	1.300%	57	3.685%	163
PUBL SUBSCRIPTIONS	5,055		5,055	1	0.544%	27	0.233%	12	1.574%	80	0.153%	8	1.566%	79	4.285%	213
ANSWERING SERVICE	6,436		6,436	2												
PRINTING AND BLUEPRINTS	20,042		20,042	5	0.501%	100	0.285%	41	1.680%	337	0.142%	28	1.300%	261	3.685%	739
XEROX	7,462		7,462	5	0.501%	37	0.285%	15	1.680%	125	0.142%	11	1.300%	97	3.685%	275
OFF SUPPLY STORES	42,164		42,164	5	0.501%	211	0.285%	86	1.680%	708	0.142%	60	1.300%	548	3.685%	1,554
OFFICE EMP. EXP.	2,160		2,160	5	0.501%	11	0.285%	4	1.680%	36	0.142%	3	1.300%	28	3.685%	80
CLEANING SUPPLIES	3,586		3,586	5	0.501%	18	0.285%	7	1.680%	60	0.142%	5	1.300%	47	3.685%	132
MEMBERSHIPS	460		460	5	0.501%	2	0.285%	1	1.680%	8	0.142%	1	1.300%	6	3.685%	17
OTHER OFFICE EXPENSE	1,302		1,302	5	0.501%	7	0.285%	3	1.680%	22	0.142%	2	1.300%	17	3.685%	48
OFFICE TELEPHONE	9,731		9,731	5	0.501%	49	0.285%	20	1.680%	163	0.142%	14	1.300%	127	3.685%	359
OFFICE ELECTRIC	27,348		27,348	5	0.501%	137	0.285%	56	1.680%	459	0.142%	39	1.300%	356	3.685%	1,008
OFFICE GAS	7,750		7,750	5	0.501%	39	0.285%	16	1.680%	130	0.142%	11	1.300%	101	3.685%	286
OFFICE UTILITIES OTHER	3,021		3,021	5	0.501%	15	0.285%	6	1.680%	51	0.142%	4	1.300%	39	3.685%	111
OFFICE CLEANING	26,750		26,750	5	0.501%	134	0.285%	55	1.680%	449	0.142%	38	1.300%	348	3.685%	986
LANDSCAPING, MOWING, SNOW	18,674		18,674	5	0.501%	94	0.285%	38	1.680%	314	0.142%	27	1.300%	243	3.685%	688
OFFICE GARBAGE REMOVAL	1,391		1,391	5	0.501%	7	0.285%	3	1.680%	23	0.142%	2	1.300%	18	3.685%	51
REPAIR OFF MACH AND HEAT.	5,297		5,297	5	0.501%	27	0.285%	11	1.680%	89	0.142%	8	1.300%	69	3.685%	195
OTHER OFFICE MAINT.	65,999		65,999	5	0.501%	331	0.285%	135	1.680%	1,109	0.142%	94	1.300%	858	3.685%	2,432
EMPLOYEE ED	4,701		4,701	5	0.501%	24	0.285%	10	1.680%	79	0.142%	7	1.300%	61	3.685%	173
OFFICE EDUCATION/TRAINING	12,200	(7,850)	4,350	5	0.501%	22	0.285%	9	1.680%	73	0.142%	6	1.300%	57	3.685%	160
MEALS	776		776	1	0.544%	4	0.233%	2	1.574%	12	0.153%	1	1.566%	12	4.285%	33
BANK SERVICE CHARGES	163,794		163,794	1	0.544%	891	0.233%	382	1.574%	2,578	0.153%	251	1.566%	2,565	4.285%	6,888
OTHER MISC. GEN.	9,061		9,061	1	0.544%	49	0.233%	21	1.574%	143	0.153%	14	1.566%	142	4.285%	381
DEPRECIATION OFFICE	63,779		63,779	5	0.501%	320	0.285%	131	1.680%	1,071	0.142%	91	1.300%	829	3.685%	2,350
DEPRECIATION FURN.	66,368		66,368	5	0.501%	333	0.285%	136	1.680%	1,115	0.142%	94	1.300%	863	3.685%	2,446
DEPRECIATION TELEPHONE	2,724		2,724	5	0.501%	14	0.285%	6	1.680%	46	0.142%	4	1.300%	35	3.685%	100
REAL ESTATE TAX	56,156		56,156	5	0.501%	281	0.285%	115	1.680%	943	0.142%	80	1.300%	730	3.685%	2,069
FICA TAX	246,309	(193,715)	52,594	5	0.501%	263	0.285%	108	1.680%	884	0.142%	75	1.300%	684	3.685%	1,938
SUTA	8,282		8,282	5	0.501%	41	0.285%	17	1.680%	139	0.142%	12	1.300%	108	3.685%	305
FUTA	1,839		1,839	5	0.501%	9	0.285%	4	1.680%	31	0.142%	3	1.300%	24	3.685%	68
INTEREST EXPENSE	392,910	(392,910)	0	18	0.520%	0	0.210%	0	1.840%	0	0.150%	0	1.270%	0	3.700%	0
MISC. INCOME	(16,348)		(16,348)	5	0.501%	(82)	0.285%	(34)	1.680%	(275)	0.142%	(23)	1.300%	(213)	3.685%	(602)
SHORT-TERM INTEREST EXP.	(9,426)	9,426	0	5	0.501%	0	0.285%	0	1.680%	0	0.142%	0	1.300%	0	3.685%	0
TOTAL WITH ADJUSTMENTS	2,706,569	(845,868)	1,861,501			8,818		3,702		27,296		2,488		24,282		66,706
PER COMPANY						13,165		5,480		41,961		3,734		35,416		98,608
DIFFERENCE						(4,347)		(1,778)		(14,665)		(1,246)		(11,134)		(31,702)
INSURANCE	949,469	(104,112)	845,357	11	0.561%	4,742	0.198%	1,674	1.037%	8,766	0.185%	1,564	1.482%	12,528	3.806%	32,174
COMPUTER ALLOCATION:																
COMPUTER SALARIES	196,340	(10,440)	185,900	4	0.650%	1,208	0.210%	390	3.490%	6,488	0.190%	353	0.880%	1,636	3.720%	6,915
OUTSIDE COMPUTER CONS.	32,236		32,236	4	0.650%	210	0.210%	68	3.490%	1,125	0.190%	61	0.880%	284	3.720%	1,199
COMPUTER MAINT.	56,769		56,769	4	0.650%	369	0.210%	119	3.490%	1,981	0.190%	108	0.880%	500	3.720%	2,112
COMPUTER AMORT. & PROG.	34,955		34,955	4	0.650%	227	0.210%	73	3.490%	1,220	0.190%	66	0.880%	308	3.720%	1,300
MICROFILMING	10,368		10,368	4	0.650%	67	0.210%	22	3.490%	362	0.190%	20	0.880%	91	3.720%	386
DEPRECIATION COMPUTER	63,482	(63,482)	0	5	0.501%	0	0.285%	0	1.680%	0	0.142%	0	1.300%	0	3.685%	0
	394,150	(73,922)	320,228	25	0	2,081	0	672	0	11,176	0	608	0	2,818	0	11,912
TOTAL ALL COSTS	$4,050,188	($1,023,101)	$3,027,087			$15,642		$6,049		$47,238		$4,661		$39,628		$11,079

Audit Staff-Prepared Exhibit III

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL
TEST YEAR ENDED DECEMBER 31, 2001

	BALANCE 12/31/01	BALANCE 12/31/00	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$70,345,623	$73,757,982	$72,690,352	40.91%	8.630%	3.530%
SHORT-TERM DEBT	23,801,000	7,517,000	13,245,115	7.45%	5.180%	0.386%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	41.30%	10.914%	4.507%
ACC. DEF. FIT NET OF REG. ASSET	16,173,472	16,366,079	16,345,859	9.20%	0.000%	0.000%
ACCUMULATED DEFERRED SIT	548,106	727,237	714,538	0.40%	0.000%	0.000%
UNAMORTIZED ITC	1,300,000	1,336,501	1,318,251	0.74%	0.000%	0.000%
TOTAL BEFORE DEPOSITS	$188,560,966	$169,650,100	$177,698,759	100.00%		8.42%

EQUITY RATIO	COMMON EQUITY	$73,384,644	
	EQUITY AND LT AND ST DEBT	$159,320,111	46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

Audit Staff-Prepared Exhibit IV

UTILITIES, INC.
REVISED D-5 LONG TERM DEBT PER STAFF
TEST YEAR ENDED DECEMBER 31. 2001

NOTE	OUTSTANDING 12/31/01	OUTSTANDING 12/31/00	AVERAGE 13-MONTH	AMORTIZATION OF ISSUANCE	INTEREST	TOTAL INTEREST	EFFECTIVE RATE
9.16% NOTE DUE 4/30/06	$5,000,000.00	$6,000,000.00	$5,307,692.00	$9,428.00	$486,184.59	$495,612.59	9.34%
9.01% NOTE DUE 11/30/07	9,000,000.00	10,500,000.00	10,269,231.00	16,970.00	925,257.71	942,227.71	9.18%
8.42% NOTE DUE 1/2015	41,000,000.00	41,000,000.00	41,000,000.00	77,308.00	3,452,200.00	3,529,508.00	8.61%
7.87% NOTE DUE 6/1/2005	15,000,000.00	15,000,000.00	15,000,000.00	28,283.00	1,180,500.00	1,208,783.00	8.06%
10.39% NOTE PAID IN 2001	0.00	900,000.00	761,538.00		70,137.65	70,137.65	9.21%
OTHER MISC. VARIABLE	345,623.00	357,982.00	351,891.00		27,995.00	27,995.00	7.96%
TOTAL	$70,345,623.00	$73,757,982.00	$72,690,352.00	$131,989.00	$6,142,274.95	$6,274,263.95	8.63%
PER G/L				131,989.00	6,126,153.33		
DIFFERENCE				$0.00	$16,121.62		

Audit Staff-Prepared Exhibit V

UTILITIES, INC.
CONSOLIDATED SHORT-TERM DEBT
TEST PERIOD ENDED DECEMBER 31, 2001

ACCOUNT 2321010-AMERICAN NATIONAL-BANK ONE:

	BALANCE	INTEREST	EFFECTIVE RATE
DECEMBER 2000	$5,017,000.00		
JANUARY 2001	3,200,000.00		
FEBRUARY 2001	2,090,500.00		
MARCH 2001	3,537,000.00		
APRIL 2001	2,853,000.00		
MAY 2001	6,861,500.00		
JUNE 2001	8,909,000.00		
JULY 2001	8,755,000.00		
AUGUST 2001	9,683,500.00		
SEPTEMBER 2001	9,635,000.00		
OCTOBER 2001	9,876,000.00		
NOVEMBER 2001	10,968,000.00		
DECEMBER 2001	12,801,000.00		
13-MONTH AVERAGE	$7,245,115.38	$367,264.04	5.07%

ACCOUNT 2321020-BANK OF AMERICA:

	BALANCE		
DECEMBER 2000	$2,500,000.00		
JANUARY 2001	4,500,000.00		
FEBRUARY 2001	4,500,000.00		
MARCH 2001	2,000,000.00		
APRIL 2001	2,000,000.00		
MAY 2001	5,500,000.00		
JUNE 2001	7,000,000.00		
JULY 2001	7,000,000.00		
AUGUST 2001	7,000,000.00		
SEPTEMBER 2001	7,000,000.00		
OCTOBER 2001	9,000,000.00		
NOVEMBER 2001	9,000,000.00		
DECEMBER 2001	11,000,000.00		
13-MONTH AVERAGE	$6,000,000.00	$318,696.24	5.31%
TOTAL	$13,245,115.38	$685,960.28	5.18%

Audit Staff-Prepared Exhibit VI

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL MARION COUNTY
TEST YEAR ENDED DECEMBER 31, 2001

	BALANCE 12/31/01	BALANCE 12/31/00	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	$70,345,623	$73,757,982	$72,690,352	40.91%	$153,093	40.36%	8.630%	3.483%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	7.45%	27,895	7.35%	5.180%	0.381%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	41.30%	154,555	40.75%	10.914%	4.447%
ACC. DEF. FIT NET OF REG. ASSET	16,173,472	16,366,079	16,345,859	9.20%	34,426	9.08%	0.000%	0.000%
ACCUMULATED DEFERRED SIT	548,106	727,237	714,538	0.40%	1,505	0.40%	0.000%	0.000%
UNAMORTIZED ITC	1,300,000	1,336,501	1,318,251	0.74%	2,776	0.73%	0.000%	0.000%
TOTAL BEFORE DEPOSITS	$188,560,966	$169,650,100	$177,698,759	100.00%	374,250	98.67%		8.31%
CUSTOMER DEPOSITS					5,026	1.33%	6.000%	0.080%
TOTAL					$379,276	100.00%		8.39%

EQUITY RATIO	COMMON EQUITY	$154,555	
	EQUITY AND LT AND ST DEBT	$335,543	46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

Audit Staff-Prepared Exhibit VII

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL ORANGE COUNTY
TEST YEAR ENDED DECEMBER 31, 2001

	BALANCE 12/31/01	BALANCE 12/31/00	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$70,345,623	$73,757,982	$72,690,352	40.91%	$35,553	38.74%	8.630%	3.343%
SHORT-TERM DEBT	23,801,000	7,517,000	13,245,115	7.45%	6,478	7.06%	5.180%	0.366%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	41.30%	35,893	39.11%	10.914%	4.268%
ACC. DEF. FIT NET OF REG. ASSET	16,173,472	16,366,079	16,345,859	9.20%	7,995	8.71%	0.000%	0.000%
ACCUMULATED DEFERRED SIT	548,106	727,237	714,538	0.40%	349	0.38%	0.000%	0.000%
UNAMORTIZED ITC	1,300,000	1,336,501	1,318,251	0.74%	645	0.70%	0.000%	0.000%
TOTAL BEFORE DEPOSITS	$188,560,966	$169,650,100	$177,698,759	100.00%	86,913	94.70%		7.98%
CUSTOMER DEPOSITS					4,862	5.30%	6.000%	0.318%
TOTAL					91,775	100.00%		8.29%

EQUITY RATIO	COMMON EQUITY	$35,893
	EQUITY AND LT AND ST DEBT	$77,924
		46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

Audit Staff-Prepared Exhibit VIII

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL PASCO COUNTY
TEST YEAR ENDED DECEMBER 31, 2001

	BALANCE 12/31/01	BALANCE 12/31/00	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$70,345,623	$73,757,982	$72,690,352	40.91%	$550,608	40.45%	8.630%	3.491%
SHORT-TERM DEBT	23,801,000	7,517,000	13,245,115	7.45%	100,328	7.37%	5.180%	0.382%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	41.30%	555,867	40.83%	10.914%	4.456%
ACC. DEF. FIT NET OF REG. ASSET	16,173,472	16,366,079	16,345,859	9.20%	123,815	9.10%	0.000%	0.000%
ACCUMULATED DEFERRED SIT	548,106	727,237	714,538	0.40%	5,412	0.40%	0.000%	0.000%
UNAMORTIZED ITC	1,300,000	1,336,501	1,318,251	0.74%	9,985	0.73%	0.000%	0.000%
TOTAL BEFORE DEPOSITS	$188,560,966	$169,650,100	$177,698,759	100.00%	$1,346,016	98.88%		8.33%
CUSTOMER DEPOSITS					15,276	1.12%	6.000%	0.067%
TOTAL					$1,361,292	100.00%		8.40%

EQUITY RATIO	COMMON EQUITY	$555,867	
	EQUITY AND LT AND ST DEBT	$1,206,803	46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

Audit Staff-Prepared Exhibit IX

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL PINELLAS COUNTY
TEST YEAR ENDED DECEMBER 31, 2001

	BALANCE 12/31/01	BALANCE 12/31/00	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	$70,345,623	$73,757,982	$72,690,352	40.91%	$91,758	40.24%	8.630%	3.473%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	7.45%	16,720	7.33%	5.180%	0.380%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	41.30%	92,635	40.62%	10.914%	4.433%
ACC. DEF. FIT NET OF REG. ASSET	16,173,472	16,366,079	16,345,859	9.20%	20,634	9.05%	0.000%	0.000%
ACCUMULATED DEFERRED SIT	548,106	727,237	714,538	0.40%	902	0.40%	0.000%	0.000%
UNAMORTIZED ITC	1,300,000	1,336,501	1,318,251	0.74%	1,664	0.73%	0.000%	0.000%
TOTAL BEFORE DEPOSITS	$188,560,966	$169,650,100	$177,698,759	100.00%	$224,312	98.37%		8.29%
CUSTOMER DEPOSITS					3,723	1.63%	6.000%	0.098%
TOTAL					$228,035	100.00%		8.38%

EQUITY RATIO	COMMON EQUITY	$92,635
	EQUITY AND LT AND ST DEBT	$201,112
		46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

Audit Staff-Prepared Exhibit X

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL SEMINOLE COUNTY
TEST YEAR ENDED DECEMBER 31, 2001

	BALANCE 12/31/01	BALANCE 12/31/00	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG-TERM DEBT	$70,345,623	$73,757,982	$72,690,352	40.91%	$1,369,025	40.38%	8.630%	3.485%
SHORT-TERM DEBT	23,801,000	7,517,000	13,245,115	7.45%	249,454	7.36%	5.180%	0.381%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	41.30%	1,382,101	40.76%	10.914%	4.449%
ACC. DEF. FIT NET OF REG. ASSET	16,173,472	16,366,079	16,345,859	9.20%	307,852	9.08%	0.000%	0.000%
ACCUMULATED DEFERRED SIT	548,106	727,237	714,538	0.40%	13,457	0.40%	0.000%	0.000%
UNAMORTIZED ITC	1,300,000	1,336,501	1,318,251	0.74%	24,827	0.73%	0.000%	0.000%
TOTAL BEFORE DEPOSITS	$188,560,966	$169,650,100	$177,698,759	100.00%	$3,346,718	98.71%		8.31%
CUSTOMER DEPOSITS					43,789	1.29%	6.000%	0.077%
TOTAL					$3,390,507	100.00%		8.39%

EQUITY RATIO	COMMON EQUITY	$1,382,101	
	EQUITY AND LT AND ST DEBT	$3,000,581	46.06%
CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS			9.650%
0.00582/EQUITY RATIO			1.264%
			10.914%

Company-Prepared Exhibit I

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/00

Account Number	Account Name	Balance per WSC G/L @ 12/31/00	01/30/01	02/27/01	03/30/01	04/29/01	05/30/01	06/29/01	07/30/01	08/30/01	09/29/01	10/30/01	11/29/01	Balance per WSC G/L @ 12/31/01	13 Month Average
3,036,089	Land & Land Rights	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
3,406,090	Office Structure & Improv.	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,526,259	2,677,206	2,537,870
3,406,091	Office Furniture & Equip.	1,036,208	1,037,772	1,039,000	1,039,000	1,039,000	1,040,063	1,051,429	1,065,697	1,066,333	1,077,547	1,078,647	1,079,397	1,081,283	1,056,260
3,466,093	Telephones	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696
3,466,094	Tools Shop & Misc. Eqpt	19,772	19,772	20,080	20,080	20,080	20,080	20,080	20,080	20,080	20,080	20,080	20,130	20,130	20,040
3,466,097	Communication Eqpt	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250	246,250
101	Total	4,044,185	4,045,750	4,047,286	4,047,286	4,047,286	4,048,348	4,059,714	4,073,982	4,074,618	4,085,832	4,086,932	4,087,732	4,240,565	4,076,117
1,083,090	A/D - Office Structure & Improv.	(788,017)	(793,332)	(798,647)	(803,961)	(809,276)	(814,591)	(819,906)	(825,221)	(830,536)	(835,851)	(841,166)	(846,481)	(851,796)	(819,906)
1,083,091	A/D - Office Furniture & Equip.	(813,169)	(816,740)	(820,321)	(823,897)	(827,473)	(831,071)	(832,113)	(836,157)	(839,865)	(843,976)	(847,759)	(851,534)	(855,373)	(833,804)
1,083,093	A/D - Telephones	(87,846)	(88,073)	(88,300)	(88,527)	(88,754)	(88,981)	(89,208)	(89,435)	(89,662)	(89,889)	(90,116)	(90,343)	(90,570)	(89,208)
1,083,094	A/D - Tools Shop & Misc. Eqpt	(19,772)	(19,772)	(19,775)	(19,776)	(19,777)	(19,779)	(19,780)	(19,781)	(19,782)	(19,784)	(19,785)	(19,789)	(20,130)	(19,806)
1,083,097	A/D - Communication Eqpt	(120,039)	(121,787)	(123,536)	(125,284)	(127,033)	(128,781)	(130,530)	(132,278)	(134,027)	(135,775)	(137,524)	(139,273)	(141,021)	(130,530)
108	Total	(1,828,842)	(1,839,704)	(1,850,578)	(1,861,446)	(1,872,313)	(1,883,203)	(1,891,537)	(1,902,873)	(1,913,873)	(1,925,275)	(1,936,349)	(1,947,419)	(1,958,890)	(1,893,254)
1,052,091	Water Plant In Progress	100,107	100,547	100,641	100,641	101,758	101,758	126,734	126,734	126,734	126,734	126,734	126,734	0	105,066
1,052,093	Other Plant In Progress	0	0	0	0	0	0	0	0	18,780	18,780	18,780	67,022	103,962	17,486
105	Total	100,107	100,547	100,641	100,641	101,758	101,758	126,734	126,734	145,514	145,514	145,514	193,756	103,962	122,552
1,862,043	Def Chgs - Emp Fees	40,526	39,117	37,708	36,299	41,502	39,995	59,739	58,167	54,366	52,565	50,763	48,962	47,161	46,529
1,862,048	Def Chgs - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,872,030	Misc. Regulatory Comm. Exp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Total	40,526	39,117	37,708	36,299	41,502	39,995	59,739	58,167	54,366	52,565	50,763	48,962	47,161	46,529
	Total Net "Plant"	2,355,976	2,345,710	2,335,057	2,322,780	2,318,232	2,306,898	2,354,650	2,354,011	2,360,625	2,358,836	2,346,860	2,383,031	2,432,798	2,351,944
3,406,010	Mainframe Computer	371,502	371,502	371,502	371,502	371,502	376,808	377,085	377,085	377,085	377,085	377,085	377,085	377,085	374,917
3,406,020	Mini Computer	448,728	449,049	451,460	453,279	455,880	458,047	458,247	461,939	464,402	467,126	467,426	469,724	473,693	459,923
101	Total	820,230	820,551	822,962	824,781	827,382	834,856	835,332	839,024	841,488	844,212	844,511	846,810	850,778	834,840
1,081,010	A/D - Mainframe Computer	(310,647)	(312,420)	(314,193)	(315,966)	(317,738)	(319,733)	(321,564)	(323,383)	(325,202)	(327,022)	(328,841)	(330,661)	(336,969)	(321,872)
1,081,020	A/D - Mini Computer	(395,465)	(398,215)	(400,969)	(403,759)	(406,608)	(409,487)	(412,369)	(415,303)	(418,270)	(421,275)	(424,285)	(427,326)	(432,624)	(412,766)
108	Total	(706,111)	(710,634)	(715,161)	(719,724)	(724,346)	(729,220)	(733,933)	(738,686)	(743,473)	(748,297)	(753,126)	(757,987)	(769,593)	(734,638)
3,406,110	Comp System Cost	771,293	771,293	772,668	772,668	772,668	775,668	782,842	782,842	784,967	785,342	786,029	786,029	816,835	781,626
3,406,120	Micro System Cost	90,199	90,428	95,413	95,913	96,017	96,631	96,086	96,912	96,912	97,145	98,315	98,621	98,621	95,939
3,406,150	Comp System Amortization	(686,221)	(687,872)	(689,538)	(691,196)	(692,854)	(694,590)	(696,488)	(698,199)	(699,999)	(701,739)	(703,499)	(705,226)	(708,879)	(696,639)
3,406,160	Micro System Amortization	(70,527)	(71,494)	(72,599)	(73,655)	(74,704)	(75,790)	(76,864)	(77,534)	(78,535)	(79,565)	(80,732)	(81,799)	(82,824)	(76,663)
101	Total	104,743	102,355	105,944	103,730	101,127	101,919	105,575	104,020	103,344	101,183	100,114	97,625	123,753	104,264
	Total Net Computers & System	218,862	212,272	213,745	208,787	204,182	207,555	206,974	204,359	201,359	197,097	191,499	186,447	204,938	204,466
190.1/190.2	Accumulated Deferred Income Taxes	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(339,282)	(337,090)	(339,113)
	TOTAL NET WSC RB	2,235,556	2,218,700	2,209,520	2,192,285	2,183,112	2,175,171	2,222,343	2,219,088	2,222,702	2,216,451	2,199,077	2,230,197	2,300,646	2,217,296

Company-Prepared Exhibit II

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Co. - 02 Balance	Adjust	Adjust	Reclassifying Adjustments	Adjusted Co. - 02 Balance
6019000	Non-Utility Salaries		0			0
6019030	Cap Sal - Admin	(1,340,883)		1,340,883		0
6019045	Sal-Computer		196,340 [a]			196,340
6019053	Sal-IL Office		0			0
6019054	Sal-IL Admin/Accounting	2,279,469	(367,819)	(1,340,883)		570,767
6019070	Sal-IL Customer Service		171,479 [b]			171,479
6019071	Sal-IL Office Exempt		0			0
6708001	Agency Expense	4,891				4,891
6338001	Legal fees					0
6329002	Year End 2001	132,000				132,000
6369003	Temp Empl.	5,086				5,086
6369005	Outside Computer Cons.	32,236				32,236
6363006	Employ Finder Fees	21,615				21,615
6349007	Computer Maint	56,769				56,769
6369008	Director Fees	116,500				116,500
6369009	Computer-Amort & Prog. Cost	34,955				34,955
6319011	Engineering Fees					0
6329013	Accounting Studies					0
6329014	Tax Return Review	56,265				56,265
6369090	Other Outside Services	12,250				12,250
6049010	Health Ins. Reimb	1,930,846				1,930,846
6049011	Employee Ins. Deductions	(329,934)				(329,934)
6049012	Health Costs & Other	24,155				24,155
6049015	Dental Ins. Reimbursements	120,697				120,697
6049020	Pension Contributions	310,657				310,657
6049030	Tuition					0
6049040	Deferred Compensation					0
6049050	Health Ins. Premiums	245,904				245,904
6049055	Dental Premiums	13,416				13,416
6049060	Term Life Ins.	48,331	1,233			49,564
6049065	Term Life Ins. - OPT	1,401	(1,401)			0
6049066	Depend Life Ins.- OPT & AFLAC	(168)	168			0
6049070	ESOP Contributions	389,801				389,801
6049080	Disability Insurance	26,696				26,696
6049090	Other Emp Pens & Benefits	46,878				46,878
6599090	Other Insurance	949,469				949,469
6759001	Publ Subscriptions & Tapes	5,055				5,055
6759002	Answering Serv	6,436				6,436
6759003	Computer Supplies	0				0
6759004	Printing & Blueprints	20,042				20,042
6759005	Postage	0				0
6759006	UPS & Air Freight	0				0
6759008	XEROX	7,462				7,462
6759009	Oil Supply Stores	42,164				42,164
6759010	Reim of Oil Emp Exp.	2,160				2,160
6759011	Office Expenses					0
6759013	Cleaning Supplies	3,586				3,586
6759014	Memberships	460				460
6759016	Microfilming	10,368				10,368
6759090	Other Office Expense	1,302				1,302
6759110	Office Telephone	9,247	484			9,731
6759111	Office Telephone - Long Dist	484	(484)			0
6759115	Office Comp Phone Line					0
6759120	Office Electric	27,348				27,348
6759130	Office Gas	7,750				7,750
6759160	Office Fax Phone Line					0
6759190	Office Utilities - Other	3,021				3,021
6759210	Office Cleaning Serv	26,750				26,750
6759220	Landscaping, Mowing,Snow	18,674				18,674
6759230	Office Garbage Removal	1,391				1,391
6759250	Decor & Repaint Structures					0
6759260	Repair Off Mach & Heating	5,297				5,297
6759290	Other Office Maint	65,999				65,999
7048050	Employees ED Expenses	4,701				4,701
7048055	Office Education/Train Exp	12,200				12,200
7048070	Meals & Related Exp	776				776
7048080	Bank Serv Charges	163,794				163,794
7048090	Other Misc General	9,765	(704)			9,061
6759430	Sales/Use Tax Exp.					0
6509090	Other Trans. Exp.	(704)	704			0
4032080	Depreciation - Office Struct.	63,779				63,779
4032091	Depreciation - Office Furn.	66,368				66,368
4032093	Depreciation - Telephones	2,724				2,724
4032098	Depreciation - Computer	63,482				63,482
4081303	Franchise Tax	150	(150)			0
4081121	Real Estate Tax	56,006	150			56,156
4081201	FICA Expense	246,309				246,309
4091123	SUTA-IL	8,282				8,282
4091128	SUTA-NC					0
4091050	FUTA	1,839				1,839
4091000	Income Taxes - Federal					0
4101000	Deferred Inc. Taxes - Federal					0
4191010	Interest Income	(8,785)	8,785			0
4131020	Rental Income	(6,300)	6,300			0
4141040	Sale of Trans Equipment					0
4192000	Interest - Interco.	386,343	(5,433)			392,910
4201000	Interest During Const	(5,433)	5,433			0
4261000	Misc. Income	(1,263)	(15,085)			(16,348)
4272090	S/T Int Exp Other	(9,426)				(9,426)
Total		6,520,905	0	0	0	6,520,905

Company-Prepared Exhibit III

Schedule of Requested Cost of Capital
Beginning and Year End Average

Company: Utilities Inc. of Florida - Marion County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Florida Public Service Commission

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	231,463	46.02%	8.73%	4.02%
2	Short-Term Debt	42,320	8.41%	3.01%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	234,258	46.56%	11.02%	5.13%
5	Customer Deposits	(4,865)	-0.97%	6.00%	-0.06%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	503,176	100.00%		9.34%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

Company-Prepared Exhibit IV

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No..	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	68,216	43.39%	8.73%	3.79%
2	Short-Term Debt	12,472	7.93%	3.01%	0.24%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	69,039	43.90%	11.14%	4.89%
5	Customer Deposits	4,765	3.03%	6.00%	0.18%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	1.77%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	157,280	100.00%		9.10%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

Company-Prepared Exhibit V

Schedule of Requested Cost of Capital
Beginning and Year End Average

Company: Utilities Inc. of Florida - Pasco County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Florida Public Service Commission

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	755,394	45.10%	8.73%	3.94%
2	Short-Term Debt	138,113	8.24%	3.01%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	764,513	45.62%	11.06%	5.05%
5	Customer Deposits	14,973	0.89%	6.00%	0.05%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.17%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	1,675,781	100.00%		9.29%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

Company-Prepared Exhibit VI

Schedule of Requested Cost of Capital
Beginning and Year End Average

Company: Utilities Inc. of Florida - Pinellas County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Florida Public Service Commission

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	112,387	44.46%	8.73%	3.88%
2	Short-Term Debt	20,548	8.13%	3.01%	0.24%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	113,744	44.98%	11.09%	4.99%
5	Customer Deposits	3,413	1.35%	6.00%	0.08%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	1.10%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	252,880	100.00%		9.19%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

0056

Company-Prepared Exhibit VII

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [ ] Final [x]
Historical [x] Projected [ ]

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,876,120	45.07%	8.73%	3.94%
2	Short-Term Debt	343,022	8.24%	3.00%	0.25%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,898,769	45.59%	11.07%	5.04%
5	Customer Deposits	43,948	1.06%	6.00%	0.06%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.06%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	4,164,647	100.02%		9.29%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: 9.10% + 0.896/ER

0068

DOCKET NO. 020071-WS: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT: KLW-2 - Alternate Cost of Capital Schedules

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL UIF
TEST YEAR ENDED DECEMBER 31, 2001
BY KATHY WELCH 8/02/02

	BALANCE 12/31/01	BALANCE 12/31/2000	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	70,345,623	73,757,982	72,690,352	45.63%	56,101	23.49%	8.630%	2.027%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	8.31%	10,222	4.28%	5.180%	0.222%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	46.06%	56,637	23.72%	10.914%	2.588%
TOTAL BEFORE DEPOSITS	**170,539,388**	**151,220,283**	**159,320,111**	**100.00%**	**122,961**	**51.49%**		**4.84%**
CUSTOMER DEPOSITS						0.00%	6.000%	0.000%
DEFERRED TAX					115,841	48.51%	0.000%	0.000%
TOTAL					**238,802**	**100.00%**		**4.84%**
						PER COMPANY		9.160%
						DIFFERENCE		-4.322%

EQUITY RATIO	COMMON EQUITY	56,637	
	EQUITY AND LT AND ST DEBT	122,961	46.06%
CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS			9.650%
0.00582/EQUITY RATIO			1.264%
			10.914%

ALLOCATED TO FIVE COUNTIES BASED ON RATE BASE:

	RATE BASE		13-MONTH AVG. DEF. TAX X %
SEMINOLE	3,390,507	62.20%	227,502
PINELLAS	228,035	4.18%	15,301
PASCO	1,361,292	24.97%	91,342
ORANGE	91,775	1.68%	6,158
MARION	379,276	6.96%	25,449
TOTAL	5,450,885	100.00%	365,753

DEFERRED TAX UIF 13 MONTHS

DECEMBER 00	366,142
JANUARY 01	366,142
FEBRUARY 01	366,142
MARCH 01	366,142
APRIL 01	366,142
MAY 01	366,142
JUNE 01	366,142
JULY 01	366,142
AUGUST 01	366,142
SEPTEMBER 01	366,142
OCTOBER 01	368,073
NOVEMBER 01	368,073
DECEMBER 01	357,227
	365,753

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL MARION COUNTY
TEST YEAR ENDED DECEMBER 31, 2001
BY KATHY WELCH 8/02/02

	BALANCE 12/31/01	BALANCE 12/31/2000	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	70,345,623	73,757,982	72,690,352	45.63%	56,101	23.49%	8.630%	2.027%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	8.31%	10,222	4.28%	5.180%	0.222%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	46.06%	56,637	23.72%	10.914%	2.588%
TOTAL BEFORE DEPOSITS	**170,539,388**	**151,220,283**	**159,320,111**	**100.00%**	**348,801**	**51.49%**		**4.84%**
DEFERRED TAX UIF ALLOCATED ON RATE BASE					25,449	10.66%	0.00%	0.000%
CUSTOMER DEPOSITS					5,026	2.10%	6.000%	0.126%
TOTAL					**379,276**	**64.25%**		**4.96%**

EQUITY RATIO	COMMON EQUITY	56,637	
	EQUITY AND LT AND ST DEBT	122,961	46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

EXHIBIT: KLW-2
Page 2 of 6

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL ORANGE COUNTY
TEST YEAR ENDED DECEMBER 31, 2001
BY KATHY WELCH 8/02/02

	BALANCE 12/31/01	BALANCE 12/31/2000	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	70,345,623	73,757,982	72,690,352	45.63%	56,101	23.49%	8.630%	2.027%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	8.31%	10,222	4.28%	5.180%	0.222%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	46.06%	56,637	23.72%	10.914%	2.588%
TOTAL BEFORE DEPOSITS	**170,539,388**	**151,220,283**	**159,320,111**	**100.00%**	**80,755**	**51.49%**		**4.84%**
CUSTOMER DEPOSITS					4,862	2.04%	6.000%	0.122%
DEFERRED TAX UIF ALLOCATED ON RATE BASE					6,158	2.58%	0.000%	0.000%
TOTAL					**91,775**	**56.11%**		**4.96%**

EQUITY RATIO	COMMON EQUITY	56,637	
	EQUITY AND LT AND ST DEBT	122,961	46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

EXHIBIT: KLW-2
Page 3 of 6

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL PASCO COUNTY
TEST YEAR ENDED DECEMBER 31, 2001
BY KATHY WELCH 8/02/02

	BALANCE 12/31/01	BALANCE 12/31/2000	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	70,345,623	73,757,982	72,690,352	45.63%	56,101	23.49%	8.630%	2.027%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	8.31%	10,222	4.28%	5.180%	0.222%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	46.06%	56,637	23.72%	10.914%	2.588%
TOTAL BEFORE DEPOSITS	**170,539,388**	**151,220,283**	**159,320,111**	**100.00%**	**1,254,674**	**51.49%**		**4.84%**
CUSTOMER DEPOSITS					15,276	6.40%	6.000%	0.384%
DEFERRED TAX UIF ALLOCATED ON RATE BASE					91,342	38.25%	0.000%	0.000%
TOTAL					**1,361,292**	**96.14%**		**5.22%**

EQUITY RATIO	COMMON EQUITY	56,637	
	EQUITY AND LT AND ST DEBT	122,961	46.06%
CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS			9.650%
0.00582/EQUITY RATIO			1.264%
			10.914%

EXHIBIT: KLW-2
Page 4 of 6

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL PINELLAS COUNTY
TEST YEAR ENDED DECEMBER 31, 2001
BY KATHY WELCH 8/02/02

	BALANCE 12/31/01	BALANCE 12/31/2000	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	70,345,623	73,757,982	72,690,352	45.63%	56,101	23.49%	8.630%	2.027%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	8.31%	10,222	4.28%	5.180%	0.222%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	46.06%	56,637	23.72%	10.914%	2.588%
TOTAL BEFORE DEPOSITS	**170,539,388**	**151,220,283**	**159,320,111**	**100.00%**	**209,011**	**51.49%**		**4.84%**
DEFERRED TAX UIF ALLOCATED ON RATE BASE					15,301	6.41%	0.00%	0.000%
CUSTOMER DEPOSITS					3,723	1.56%	6.000%	0.094%
TOTAL					**228,035**	**59.46%**		**4.93%**

EQUITY RATIO	COMMON EQUITY	56,637
	EQUITY AND LT AND ST DEBT	122,961
		46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

EXHIBIT: KLW-2
Page 5 of 6

UTILITIES, INC.
PARENT COMPANY CONSOLIDATED COST OF CAPITAL SEMINOLE COUNTY
TEST YEAR ENDED DECEMBER 31, 2001
BY KATHY WELCH 8/02/02

	BALANCE 12/31/01	BALANCE 12/31/2000	13-MONTH AVERAGE	% OF TOTAL W/O DEPOSITS	RECONCILED TO RATE BASE	% OF TOTAL WITH DEPOSITS	COST RATE	WEIGHTED COST
LONG TERM DEBT	70,345,623	73,757,982	72,690,352	45.63%	56,101	23.49%	8.630%	2.027%
SHORT TERM DEBT	23,801,000	7,517,000	13,245,115	8.31%	10,222	4.28%	5.180%	0.222%
COMMON EQUITY	76,392,765	69,945,301	73,384,644	46.06%	56,637	23.72%	10.914%	2.588%
TOTAL BEFORE DEPOSITS	**170,539,388**	**151,220,283**	**159,320,111**	**100.00%**	**3,119,216**	**51.49%**		**4.84%**
DEFERRED TAX UIF ALLOCATED ON RATE BASE					227,502	95.27%	0.00%	0.000%
CUSTOMER DEPOSITS					43,789	18.34%	6.000%	1.100%
TOTAL					**3,390,507**	**165.10%**		**5.94%**

EQUITY RATIO	COMMON EQUITY	56,637	
	EQUITY AND LT AND ST DEBT	122,961	46.06%

CALCULATION OF EQUITY RATE PER ORDER PSC-02-1252-CO-WS	9.650%
0.00582/EQUITY RATIO	1.264%
	10.914%

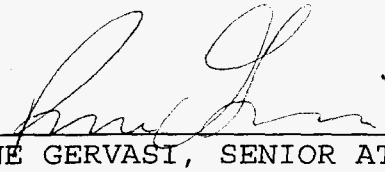
EXHIBIT: KLW-2
Page 6 of 6

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida.	DOCKET NO. 020071-WS FILED: June 16, 2003

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Kathy L. Welch has been furnished to **Martin S. Friedman, Esquire**, Rose, Sundstrom & Bentley, LLP, 600 S. North Lake Blvd., Ste. 160, Altamonte Springs, Florida 32701, and **Stephen Burgess, Esquire**, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison St., Room 812, Tallahassee, Florida 32399-1400, by U.S. Mail, this 16th day of June.



ROSANNE GERVASI, SENIOR ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
Telephone No. (850) 413-6224

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UTILITIES, INC. OF FLORIDA
DOCKET NO. 020071-WS

REVISED CATEGORY ONE STIPULATIONS

Stipulation No. 1 - The following adjustments are necessary to reflect prior Commission-ordered water rate base adjustments.

Water Systems by County	Plant	Land	Accum. Deprec.	CIAC	Accum. Amort. of CIAC
Marion	($14,314)	$4,467	$1,005	$0	$0
Orange	($7,056)	$0	$8,292	$0	$0
Pasco - Orangewood	($18,891)	$0	$31,723	$0	($13,837)
Pasco -Summertree/PPW	$44,763	($815)	($24,822)	($98,232)	$52,177
Pasco - Wis Bar	$264,632	$2,910	($191,029)	($12,627)	$8,163
Pinellas	($30,651)	($3,701)	($1,266)	$0	$0
Seminole	($70,137)	($513)	$101,897	$0	$0

The following corresponding adjustments shall also be made to accumulated depreciation, depreciation expense, accumulated amortization of CIAC, and CIAC amortization expense.

Water Systems by County	Average Accumulated Depreciation	Year-End Accumulated Depreciation	Depreciation Expense	Average Accum. Amort. of CIAC	Year-End Accum. Amort. of CIAC	CIAC Amort. Exp.
Marion	$302	$603	($603)	$0	$0	$0
Orange	$100	$199	($199)	$0	$0	$0
Pasco - Orangewood	$350	$700	($700)	$0	$0	$0
Pasco - Summertree/PPW	($36,291)	($38,201)	$3,820	$34,103	$35,896	$3,590
Pasco - Wis Bar	($6,400)	($9,823)	$6,847	$321	$485	$327
Pinellas	$453	$905	($905)	$0	$0	$0
Seminole	$1,037	$2,073	($2,073)	$0	$0	$0

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 20
COMPANY/ WITNESS: Staff - Revised Stips. 1, 4+9
DATE: 08-29-03

Further, the adjustments to reflect prior Commission-ordered water rate base balance for Summertree PPW included adjustments to plant, land, and accumulated depreciation adjustments for plant held for future use. These adjustments relate to Summertree PPW's Well No. 2.

The following adjustments are necessary to reflect prior Commission-ordered wastewater rate base adjustments.

Wastewater Systems by County	Plant	Land	Accum. Deprec.	CIAC	Accum. Amort. of CIAC
Marion	($1,633)	$720	$738	$0	$0
Pasco -Summertree/PPW	$0	$0	$0	($88,459)	$54,931
Pasco - Wis Bar	$114,133	$500	($17,191)	($17,232)	$8,234

The following corresponding adjustments shall also be made to accumulated depreciation, depreciation expense, accumulated amortization of CIAC, and CIAC amortization expense.

Wastewater Systems by County	Average Accumulated Depreciation	Year-End Accumulated Depreciation	Depreciation Expense	Average Accum. Amort. of CIAC	Year-End Accum. Amort. of CIAC	CIAC Amort. Exp.
Marion	($63)	($126)	$126	$0	$0	$0
Pasco - Summertree	$0	$0	$0	$27,000	$28,421	$2,842
Pasco - WisBar	($2,752)	($4,118)	$2,733	$421	$626	$411

Stipulation No. 4 - This stipulation should be stricken in its entirety.

Stipulation No. 9 - The following adjustments are necessary to remove all components of Summertree/PPW and Weathersfield wastewater plants that have been taken out of service.

Wastewater Systems by County	Average Plant	Year-end Plant	Average Accum. Deprec.	Year-end Accum. Deprec.	Deprec. Expense
Pasco -Summertree/PPW	($235,208)	($253,982)	$76,713	$80,081	($6,760)
Seminole - Weathersfield	($151,733)	($152,762)	$88,054	$90,420	($4,723)

As a result of the above plant abandonments, the land should be considered 90% non-used & useful. Therefore, Pasco - Summertree/PPW land should be reduced by $9,000, and recorded in Property Held for Future Use - Account No. 103.

RESUME

RICHARD PAUL REDEMANN, P.E.

2540 Shumard Oak Boulevard
Tallahassee, FL 32399
Home: (850)386-8048
Work: (850)413-6999

EDUCATION

University of Wisconsin-Platteville, B.S. Degree in Civil Engineering, May 1984
Emphasis: Sanitary-Environmental, Geotechnical and Structures

Related Course Work:
Wastewater Treatment, Hydrology, Sanitary Engineering, Advanced Soil Mechanics, Fluid Mechanics, Steel Design, Foundation Design, Structural Mechanics, Computer Application, Reinforced Concrete, Engineering Geology, Transportation Systems, Engineering Economics, Technical Writing, and Business Law.

PROFESSIONAL LICENSE

State of Florida Registered Professional Engineer No. 41668

PROFESSIONAL EXPERIENCE

Florida Public Service Commission - July 1990 - to Present

Utility Systems/Communication Engineer, Duties and Responsibilities include:
Review and evaluate highly complex and controversial original, grandfather, transfer, and amendment of certificate and exemption applications. This position handles highly complex customer inquires, complaints and special projects. The position requires preparation and presentation of expert engineering testimony at hearings held by Commissioners.

Florida Public Service Commission - June 1989 - July 1990

Engineer IV, Duties and Responsibilities included:
Reviewed and evaluated the more complex and controversial original, grandfather, transfer, and amendment of certificate and exemption applications. The position required preparation and presentation of engineering recommendations. This position handled the more complex customer inquires, complaints and special projects.

Florida Public Service Commission - June 1987 - June 1989

Engineer III, Duties and Responsibilities included:
Reviewed, analyzed, and evaluated engineering data in complex rate and overearnings investigations, identifying issues and ultimately making final engineering recommendations and conclusions to be utilized by the Commission in its decisions. The position required preparation and presentation of recommendations and/or expert testimony concerning complex matters before the Commission. Conducted engineering investigations and inspections of water and wastewater utilities to determine compliance with Commission standards.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 21
COMPANY/ WITNESS: Staff - RPR-1 thru RPR-10
DATE: 08-21-03

PROFESSIONAL EXPERIENCE (Continued)

Florida Public Service Commission - Feb 1986 - June 1987

Engineer II, Duties and Responsibilities included:
Reviewing, analyzing, and evaluating engineering data in rate and overearnings investigations, identifying issues and ultimately making final engineering recommendations and conclusions to be utilized by the Commission in its decisions. This position required preparation and presentation of recommendations and/or expert testimony concerning matters before the Commission. Conduct engineering investigations and inspections of water and wastewater utilities to determine compliance with Commission standards.

Florida Public Service Commission - June 1984 - Feb 1986

Engineer I, Duties and Responsibilities included:
Reviewed, analyzed, and evaluated engineering data in rate cases, identifying issue and ultimately making final engineering recommendations and conclusions to be utilized by the Commission in its decisions. Evaluated the percentage of plant used and useful in the public service in rate cases. Conduct engineering investigations and inspections of water and wastewater utilities to determine compliance with Commission standards.

Wisconsin Department of Transportation, District 4, Wisconsin Rapids, WI
- May 1980 - August 1993 (Summers) (Except 1981)

Engineer Trainee, Responsibilities included:
Supervising the construction of bituminous and concrete road surfaces, and graveling of shoulders and intersections. Supervising the construction of curbs and gutters, culverts, storm sewer pipes, inlets, manholes and bridges. Surveying mainline, curves, ramps, and realignment of roads for highways and bridges. Running gradations for sand, gravel and concrete stones and computing concrete mix designs for quality control. Computing payments and checking final projects costs.

Twin City Testing and Engineering Laboratory, Appleton and LaCrosse, WI
- May 1981 - Nov. 1981

Engineer Trainee, Responsibilities included:
Analysis of sod savers with load testing machine which I constructed. Running proctors, gradations and computing soil density of various types of soil. Breaking concrete and mortar cylinders. Working with strain gauges. Helping drill soil borings.

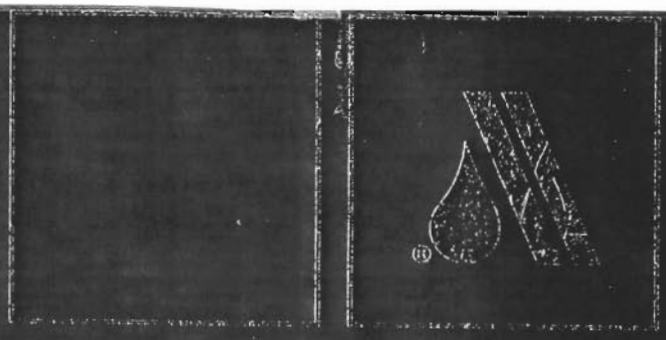
COMPUTER EXPERIENCE

Corel WordPerfect for Windows, Microsoft Word, Lotus 1-2-3, Microsoft Excel, Netscape, Microsoft Outlook and Juno

Used and Useful Formulas and Assumptions

Wells	Storage	Used and Useful formulas (Demand/Capacity)
1	No/Yes	100% used and useful
2	No	((((Maxday-EUW)/1440)*2)+FF+Growth)/1Well (gpm)
2	Yes	(Maxday-EUW+FF+Growth)/1Well@12hr+usable storage(gpd)
3	No	((((Maxday-EUW)/1440)*2)+FF+Growth)/2Wells (gpm)
3	Yes	(Maxday-EUW+FF+Growth)/2Well@12hr+usable storage(gpd)

Assumptions:
1. Service territory has potential for growth. If the service territory is built out, and there is no potential for expansion, the system is 100% U&U.
2. Use the single maximum day in the test year if it appears there is no anomaly that day. If an anomoly may have occurred that day, use the average of the 5 highest days within a 30 day period in the test year.
3. If the actual maximum day (Maxday) flow data is not available, use 1.1 gallons per minute (gpm) per residential connection (peak hour demand criteria).
4. Excessive unaccounted for water (EUW) is flows in excess of 10% of accounted for usage.
5. Fire flow (FF) is based on local requirements.
6. Growth is based on Rule 25-30.431, FAC.
7. Wells are not oversized. If a well appears to be oversized, consider prudency and economies of scale adjustments.
8. If the system has more than one well, remove the largest well in the used and useful calculation (firm reliable capacity).
9. Include only usable storage. Elevated storage is all usable. Ground storage is typically not all usable.
10. Limiting factors in the plant production facilities should be considered in determining the system capacity.



AMERICAN WATER WORKS ASSOCIATION

MANUAL OF WATER SUPPLY PRACTICES

Distribution Network Analysis for Water Utilities

AWWA M32

curve and the maximum-day demand rate at any point in time would represent the flow into or out of storage facilities.

At the minimum-hour demand rate, represented by point C in Figure 3-1, the demand for storage replenishment is at its maximum. This is often a limiting condition that must be analyzed to determine whether the distribution system can provide this replenishment rate to the storage facilities.

At the peak-hour demand rate, represented by point D in Figure 3-1, flow out of the storage reservoirs is at its maximum rate. The storage reservoirs must provide outflow to meet the demand above the maximum-day demand rate. This is another limiting condition that must be evaluated to determine whether the distribution system can draw flow from storage and distribute it to meet the system demands at this rate.

Fire-flow demand. An important limiting demand condition that is not shown on the curve is fire-flow demand. According to the Insurance Services Office, fire-flow demands should be superimposed on the average demand of the maximum day. This occurs at points A and B on the curve in Figure 3-1. The most limiting of these points is B, because at this point storage facilities would have been used for equalization of demands and would be at a lower water level than at point A.

Peaking factors. Peaking factors are most-limiting demand conditions. Peaking factors are developed from the diurnal-demand curve, with maximum-day demand used as the base demand (Figure 3-2). The peak factors for the example diurnal-demand curve in Figures 3-1 and 3-2 are

peak-hour demand/maximum-day demand = 1.45

minimum-hour demand/maximum-day demand = 0.39

Typical ranges observed for these peak factors in distribution systems of various size are

peak-hour demand/maximum-day demand: 1.3–2.0

minimum-hour demand/maximum-day demand: 0.2–0.6

Additionally, a peak factor is generally developed for the ratio of maximum-day demand to average-day demand. This ratio has been observed to vary from 1.2 to 2.5.

Effect on system components. The various limiting demand conditions are most limiting to various components of the distribution system. In general, the relationship between limiting demand conditions and system-component performance is as follows:

The most-limiting demand conditions for system piping are maximum-day demand plus fire-flow demand, maximum storage-replenishment rate, and peak-hour demand.

The most-limiting demand conditions for system storage are peak-hour demand, and maximum-day demand plus fire-flow demand.

The most-limiting demand conditions for pumps are maximum-day demand, maximum-day demand plus fire-flow demand, and peak-hour demand.

Note that average-day demand is not included in the list of limiting conditions. Generally, average-day demand is a limiting condition only for pump selection, and it can be accommodated without individual model runs. Pumps are generally required to meet maximum-day demand, fire-flow demand, and/or peak-hour demand and are selected to have performance curves that allow operation through the full range of demands, including average-day demand.

UIF Water Systems

System	Wells gpm	Ground Storage gallons	Firm Reliable Capacity gpm (2)	Customers Schedule F-9	Max gpd Schedule F-3	Fire Flow gpm Schedule F-5	Demand Peak Hour Max gpm X 2 (3)	Design Peak Hour customers X 1.1 (4)	Seidman's *Instantaneous* Demand gpm Schedule F-5
Seminole County									
Bear Lake (1)	220	13,800	220	220	101,000		140	242	495
Jansen	190 240	0	190	248	152,000		211	273	528
Park Ridge	300	10,000		98	43,000		60	108	315
Phillips (1)	110	0	110	74	51,000		71	81	265
Crystal Lake (1)	240	0	240	165	69,000		96	182	426
Ravenna Park	200 240	20,000	200	335	146,000		203	369	626
Oakland Shores (1)	395	16,800	395	224	154,000	600	214	246	500
Little Wekiva	65	0		61	30,000		42	67	234
Weathersfield	550 1000	100,000		1178	524,000	1250			1260
Pasco County									
Buena Vista (1)	45 75 300	0	120	1109	245,800	500	341	1220	1408
Summertree	120 300 300 550	0	720	829	331,000	1000	460	912	1004
Orangewood (1)	150 150 225 325	0	525	584	211,400	500	294	642	824
Wis-Bar	0	0		140					
Pinellas County									
Lake Tarpon (1)	500	0	500	504	339,500	0	472	554	777
Marion County									
Golden Hills	330 440	0	330	434	385,000	500	535	477	734
Orange County									
Crescent Heights (1)	0	0		283					
Davis Shores (1)	0	0		44					

(1) The systems are interconnected with another water system.

(2) The firm reliable capacity is based on the total well capacity with the largest well removed from the calculation.
If there is only one well and the system is interconnected with another water system, the firm reliable capacity is based on the well capacity and the interconnection is not included as part of the firm reliable capacity.
If there are two or more wells and the system is interconnected with another water system, the firm reliable capacity is based on the largest well being removed from the calculation and the interconnection is considered back-up capacity.

(3) The maximum gpd x 2 (peak factor)/[(60 minutes/hour)(24 hours/day)] = flow in gpm

(4) The design peak hour is based on the 350 gpd/ [(60minutes/hour)(24 hours/day)] x 4.5 (peak factor)= 1.1 gpm

Water Distribution Training



AWWA NO. M8

Water Distribution Training Course

AMERICAN WATER WORKS ASSOCIATION

MANUAL OF WATER SUPPLY PRACTICES

A TRAINING COURSE IN

Water Distribution

AWWA MANUAL M8

PREPARED AND PUBLISHED BY
American Water Works Association, Inc.
6666 West Quincy Avenue
Denver, Colorado 80235
1962

Foreword

This manual on water distribution is the second in a series of four training courses for water utility personnel being developed under the supervision of AWWA Committee 4260 M (now 5110 M—Preparation of Training Manuals). The first manual of the series, published in 1959, was devoted to the subject of water utility management; the remaining two manuals currently being developed relate to water treatment and to sources of supply.

This manual was prepared as a practical guide for operating personnel and should find application as a text in in-service training or for independent study.

The text of this manual was prepared by the following men:

Elwood H. Aldrich	Fred Merryfield
Frederick J. Burgess	Warren C. Westgarth

AWWA and the Committee on Manuals gratefully acknowledge the contribution of each of these men, whose only compensation will be the knowledge that their efforts have contributed to the advancement of the industry.

AWWA Committee on Manuals

Fred A. Eidsness	Edward S. Hopkins	I. N. Ronhovde
Quintin B. Graves	Fred Merryfield	Raymond J. Faust, *Chairman*

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only partial metering is in effect, accurate estimates of unaccounted-for water are virtually unobtainable. If unmetered customers form a relatively small percentage of the total, an estimate of water used by such customers based upon the average use of similar metered customers may be proper to secure a reasonable estimate, but the basis for such estimates should be recorded.

The amount of water used for flushing streets and fighting fires is relatively small. It has been estimated by some operators to be 1–3 per cent. The amount of water lost in the pipe system through unavoidable leakage—that is, leakage in mains and services which would cost more to locate and stop than the lost water is worth—has been variously estimated at 1,000–3,000 gpd per mile of pipe, depending on such factors as the age and condition of the pipe system, prevailing system pressures, and ground conditions. Underregistration of meters in a system may vary from as low as 2 per cent to as high as 15 per cent, depending upon the size of meter and efficiency of the meter maintenance program. Unauthorized uses of water, such as through an unmetered fire line or, on occasion, by deliberately bypassing meters, sometimes prove to be an important factor.

Desirable Results

The proper amount of unaccounted-for water in any given system is a function of that system alone. It might range, in a substantially fully metered system, from as much as 35 per cent to as little as 5 per cent. The former percentage may apply if pressures are very high and variable, leakage is difficult to detect and remedy, the pipe system is extensive and old, or practically all customers use water only in small amounts (a principal cause of underregistration of meters). The smaller percentage may be a result of low pressures, the existence of only a few customers who each take a considerable percentage of the total water, and a small mileage of mains. A fair average of unaccounted-for water might be 10–20 per cent for fully metered systems with good meter maintenance programs and average conditions of service.

Expansion of Service Areas

Expansion of service areas presents one of the most critical problems in the provision of adequate and reliable water service. In most cities, great increases in population are not taking place within the political boundaries; they are more often taking place through rather haphazard annexation of outlying areas. County- or area-wide planning is becoming increasingly necessary to determine adequately the extent of the future growth of a water system. The extent of such expansion, both in the immediate and more remote future, must be recognized in planning the distribution system.

Distribution Network Analysis for Water Utilities

AWWA MANUAL M32

First Edition



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Unaccounted-for Water

Unaccounted-for water usage is always present in a water system. The unaccounted-for usage is estimated by comparing the average annual water production with the average annual metered consumption of a system. The difference between the two values is unaccounted-for water.

Unaccounted-for water usage can result from many factors. Some of the most prevalent factors include unidentified leaks in a pipe network, main breaks, periodic fire-hydrant flushing, tank drainage for maintenance purposes, unauthorized use, unmetered services, inaccurate and nonfunctioning meters, and water and wastewater treatment plant use. The uses of water at a plant for backwashing filters, mixing chemicals, rinsing equipment and tanks, and sanitary purposes are sometimes not metered and can represent up to 5 percent of the production rate for a system. Losses at the source or treatment facility customarily do not affect the model, as long as pump-suction characteristics are properly defined.

The unaccounted-for water usage must be added to system demands in the system model so that total water supplied will equal total water demand. The unaccounted-for usage is generally distributed equally to all nodes because specific or isolated causes are difficult to pinpoint, unless district zone measurements are made throughout the distribution system. System-wide district zone measurements permit a more accurate allocation of unaccounted-for usage. To increase accuracy, some systems have used leakage tests in subareas of the distribution system to prorate the unaccounted-for water usage. When, through subarea leakage tests, it was determined that various areas had various rates, the total leakage was allocated accordingly.

It is important to note that much of system analysis is conducted using peak-hour conditions. This reduces the impact of inaccurately distributing leakage to system nodes. For example, if total unaccounted-for water usage is 15 percent at average-daily demand, then at maximum-day demand it will generally constitute less than 10 percent, and at peak-hour demand, less than 5 percent. Such inaccuracy is generally less than the achievable accuracy of the model demand allocation.

The percentage of unaccounted-for water can vary widely from system to system. Values ranging from 4–30 percent of the total accounted-for consumption are found, although 10–15 percent may be more prevalent. The percentage can also vary from year to year in the same system. The higher values generally are associated with older systems, in which leakage, no meters, or faulty meters are more commonplace than in newer systems. Systems operating at high pressures usually will experience a high loss percentage.

Demand-Allocation Process

Demand allocation is the process of assigning water-consumption data to appropriate nodes in the system model. Consumption data from meter-route books or other sources are allocated to the nodes that best represent actual system withdrawal characteristics. Allocating demands to nodes is more an art than a science and requires, more than anything else, good working knowledge of system usage. Demand-allocation subroutines are available with some network-solution programs. A tabular approach, using a personal computer and spreadsheet software, can be an effective tool for expediting demand assignment.

Meter-route books. Meter-route data is of great value for allocating water consumption over a computer-simulated pipe network. Information available from meter-route books generally includes quarterly consumption for each customer and

of a new use when either no records are available or there are less than one year's records, a ratio of between 1.5 and 2.0 will be used, although engineering documents justifying a different ratio are acceptable evidence in determining a different ratio.

When a utility operates more than one treatment plant and the plants operate independently (no interconnections), a maximum daily withdrawal is determined for each treatment plant and its associated wellfield(s).

12.2.5 Water Conservation Plan

12.2.5.1 All permit applicants for a public supply-type water use who satisfy the following water conservation requirements at the time of permit application are deemed to meet the criterion in 10.3(3):

(a) An audit of the amount of water used in the applicant's production and treatment facilities, transmission lines, and distribution system using the District's Water Audit Form No. 40C-22-0590-3 (see Appendix C-3) must be submitted. The audit shall include all existing production, treatment and distribution systems accessible to the applicant. The audit period must include at least 12 consecutive months within the three year period preceding the application submittal.

(b) An applicant is required to perform a meter survey, and to correct the water audit to account for meter error, if the initial unaccounted for water is 10% or greater based on the results of the initial water audit. The purpose of this survey is to determine a potential correction factor for metered water use by testing a representative sample of meters of various ages. The survey also helps to determine the appropriateness of a meter change-out program. As part of the survey, the applicant must randomly test 5% or 100 meters, whichever is less. The sampling must be of meters representing an even distribution of type and age, or cumulative lifetime flow. A documented meter change-out program that can provide an estimate of the overall meter accuracy may be substituted for this requirement.

(c) An applicant whose water audit, as required under paragraph 12.2.5.1(a), shows greater than 10% unaccounted for water use, must complete the leak detection evaluation portion of Form 40C-22-0590-3. Based upon this evaluation, an applicant may choose to implement a leak detection program immediately or develop an alternative plan of corrective action to address water use accountability and submit a new water audit to the District within two years. If the subsequent audit shows greater than 10% unaccounted for water, the applicant must implement a leak detection

and repair program within one year unless the applicant demonstrates that implementation is not economically feasible. In all cases, this evaluation and the repair program may be designed by the applicant to first address the areas which are most suspect for major leaks. The evaluation and repair program may be terminated when the permittee demonstrates that its unaccounted for water loss no longer exceeds 10%.

(d) Implementation within the first year after permit issuance of a meter replacement program will be required for those applicants whose small and medium meter survey indicates that a group or type of meters is not 95% accurate. Permittees will be required to replace meters which have been in operation for 15 years or longer or have a cumulative lifetime flow exceeding the maximum lifetime operational flow specified by the manufacturer, unless a comparison of meter survey information to meter manufacturer specifications indicates a decreased accuracy of the meters. An alternative meter replacement schedule shall be approved by the District upon a showing by the applicant that the meter manufacturer specifications predict a different lifetime or gallonage capacity or based upon the results of a meter survey performed by the applicant.

(e) A customer and employee water conservation education program which includes all of the elements listed below as nos. 1 through 9 must be implemented. The frequency and extent to which each of the elements must be implemented will depend upon the size of the applicant's utility, the financial means of the applicant, the degree to which excess water use is identified as a problem, the particular types of uses which are identified as responsible for the excess water use, and any other relevant factors. Implementation of these may be achieved through collaboration with other entities, including the District.

1. Televise water conservation public service announcements.

2. Provide water conservation videos to local schools and community organizations.

3. Construct, maintain, and publicize water efficient landscape demonstration projects.

4. Provide water conservation exhibits in public places such as trade shows, festivals, shopping malls, utility offices, and government buildings.

5. Provide/Sponsor water conservation speakers to local schools and community organizations.

6. Provide water conservation articles and/or reports to local news media.

7. Display water conservation posters and distribute literature.

8. Provide landscape irrigation audits and irrigation system operating instructions to local small businesses and residents.

9. Establish a water audit customer assistance program which addresses both indoor and outdoor water use.

(f) The applicant must submit a written proposal and implement a water conservation promoting rate structure, unless the applicant demonstrates that the cost of implementing such a rate structure is not justified because it will have little or no effect on reducing water use. In the event that the applicant has a water conservation promoting rate structure in effect, the applicant must submit a written assessment of whether the existing rate structure would be more effective in promoting water conservation if it were modified, and if so, describe and implement the needed changes. Upon request, the District will assist the applicant by providing available demographic data, computer models, and literature. In evaluating whether a proposed rate structure promotes water conservation, the District will consider customer demographics, the potential for effectiveness, the appropriateness to the applicant's particular circumstances, and other relevant factors. Those permittees required to implement a water conservation rate structure must provide written reminder notices to their customers at least twice a year of the financial incentive to conserve water in order that the rate structure does not lose its effectiveness.

(g) When an applicant operates a reclaimed water system and requests a back-up water source to meet peak demands for reclaimed water, the applicant must submit a management plan designed to minimize the need for augmentation. In developing this plan, the applicant must consider:

1. creation of additional storage,

2. use of lower quality water sources for back-up,

3. pressure reduction,

4. designation of primary and secondary customers,

5. financial incentives for voluntary use reductions,

6. reclaimed water interconnects with adjacent communities,

7. peak demand irrigation restrictions,

8. providing customers with written information supporting the need to conservatively use reclaimed water, and

9. any other measures identified by the District.

The plan must include an explanation of how the above nine items were considered by the applicant.

(h) When an audit and/or other available information indicates that there is a need for additional water conservation measures in order to reduce a project's water use to a level consistent with projects of a similar type, or when an audit and/or other information indicates that additional significant water conservation savings can be achieved by implementing additional measures, other specific measures will be required by the District, to the extent feasible, as a condition of the permit. Additional water conservation measures include those listed in Appendix I.

12.2.5.2 Applicants who cannot implement all of the items listed in 12.2.5.1 must submit documentation demonstrating that the proposed use will otherwise meet the criterion in section 10.3(e).

12.3 Commercial/Industrial-TypeUses

12.3.1 Allocation

The reasonable need for a requested allocation must be based upon the amount of water needed to perform an industrial process in an efficient, non-wasteful and economic manner. If the criteria listed in section 8.0 or 9.0 are satisfied, the allocation will be equal to the reasonable need for water. A reasonable need for water is the greatest allocation which staff will recommend.

12.3.2 Water Conservation Plan

12.3.2.1 All individual permit applicants for commercial/industrial-type water uses must submit a water conservation plan for their facility to the District at the

7.3 NORTHERN TAMPA BAY WATER USE CAUTION AREA

The Governing Board declared portions of Hillsborough, Pasco, and Pinellas Counties a Water Use Caution Area (WUCA) on June 28, 1989. The area designated is shown in Figure 7.3-1; the legal description is provided in Rule 40D-2.801(3)(c). As of the effective date of this rule, all existing water use permits within the Water Use Caution Area are modified to incorporate the applicable measures and conditions described below. Valid permits, legally in effect as of the effective date of this rule, are hereafter referred to as existing permits. Applicable permit conditions, as specified below, are incorporated into all existing water use permits in the Water Use Caution Area and shall be placed on new permits issued within the area. However, both the language and the application of any permit conditions listed may be modified when appropriate.

These portions of the Basis of Review for the Northern Tampa Bay Water Use Caution Area are intended to supplement the other provisions of the Basis of Review and are not intended to supersede or replace them. If there is a conflict between requirements, the more stringent provision shall prevail.

1. Public Supply

A wholesale public supply customer shall be required to obtain a separate permit to effect the following conservation requirements unless the quantity obtained by the wholesale public supply customer is less than 100,000 gallons per day on an annual average basis and the per capita daily water use of the wholesale public supply customer is less than the applicable per capita daily water use requirement outlined in Section 7.3 1.1.1.

The following water conservation requirements shall apply to all public supply utilities and suppliers with Permits that are granted for an annual average quantity of 100,000 gallons per day or greater, as well as wholesale customers supplied by another entity which obtain an annual average quantity of 100,000 gallons per day or greater, either indirectly or directly under water use permits within the Water Use Caution Area, regardless of the name(s) on the water use permit.

1.1 Per-Capita Use

Per-capita daily water use is defined as population-related withdrawals associated with residential, business, institutional, industrial, miscellaneous metered, and unaccounted uses. Permittees with per-capita daily water use which is skewed by the demands of significant water uses can deduct these uses provided that these uses are separately accounted. Generally, the formula used for determining gallons per day per capita is as follows: total withdrawal minus significant uses, environmental mitigation, and treatment losses, divided by the population served (adjusted for seasonal and tourist populations, if appropriate). For interconnected systems, incoming transfers and wholesale purchases of water shall be added to withdrawals; outgoing transfers and wholesale sales of water shall be deducted from withdrawals.

1.2 Water Conserving Rate Structure

Each water supply utility within the Water Use Caution Area shall adopt a water-conserving rate structure by January 1, 1993. This requirement shall be implemented by applying the following permit condition to all existing public supply permits:

> The Permittee shall adopt a water conservation oriented rate structure no later than January 1, 1993. If the Permittee already has a water conservation oriented rate structure, a description of the structure, any supporting documentation, and a report on the effectiveness of the rate structure shall be submitted by January 1, 1993. Permittees that adopt a water conservation oriented rate structure pursuant to this rule shall submit the above-listed information by July 1, 1993.

New public supply permits shall receive the following permit condition:

> The Permittee shall adopt a water conservation oriented rate structure no later than two years from the date of permit issuance. The Permittee shall submit a report describing the rate structure and its estimated effectiveness within 60 days following adoption.

1-1-03

1.3 Water Audit

All water supply utilities shall implement water audit programs by January 1, 1993. A thorough water audit can identify what is causing unaccounted water and alert the utility to the possibility of significant losses in the distribution system. Unaccounted water can be attributed to a variety of causes, including unauthorized uses, line flushing, authorized unmetered uses, under-registration of meters, fire flows, and leaks. Any losses that are measured and documented are not considered unaccounted water.

This requirement shall be implemented by applying the following permit condition to all existing Public Supply permits:

> The permittee shall conduct water audits of the water supply system during each management period. The initial audit shall be conducted no later than January 1, 1993. Water audits which identify a greater than 12 percent unaccounted for water shall be followed by appropriate remedial actions. Audits shall be completed and reports documenting the results of the audit shall be submitted as an element of the report required in the per capita condition to the District by the following dates: January 1, 1993; January 1, 1997; January 1, 2001; and January 1, 2011. Water audit reports shall include a schedule for remedial action if needed.

Large, complex water supply systems may conduct the audit in phases, with prior approval by the District. A modified version shall be applied to new permits, replacing the initial audit date with a date two years forward from the permit issuance date. Prior to each management period, the District will reassess the unaccounted-for water standard of 12%, and may adjust this standard upward or downward through rulemaking.

1.4 Residential Water Use Reports

Beginning April 1, 1993, public supply permittees shall be required to annually report residential water use by type of dwelling unit. Residential dwelling units shall be classified into single family, multi-family (two or more dwelling units), and mobile homes. Residential water use consists of the indoor and outdoor water uses associated with these classes of dwelling units, including irrigation uses, whether separately metered or not. The permittee shall document the methodology used to determine the number of dwelling units by type and their quantities used. Estimates of water use based upon meter size may be inaccurate and will not be accepted.

This requirement shall be implemented by applying the following permit condition to all public supply permits:

> Beginning in 1993, by April 1 of each year for the preceding fiscal year (October 1 through September 30), the permittee shall submit a residential water use report detailing:
>
> a. The number of single family dwelling units served and their total water use,
> b. The number of multi-family dwelling units served and their total water use,
> c. The number of mobile homes served and their total water use.
>
> Residential water use quantities shall include both the indoor and outdoor water uses associated with the dwelling units, including irrigation water.

2. Agriculture

2.1 Irrigation Water Use Allotments

The District allocates agricultural irrigation-related water use based on a modified Blaney-Criddle model and other methods as described below. For each individual crop type, the permittee shall not exceed the quantity determined by multiplying the total irrigated acres by the total allocated inches per irrigated acre per season. Allocated inches per irrigated acre per season are determined separately for three major categories of water use, and the sum equals the total allocated inches per irrigated acre per season. An irrigated acre, hereafter referred to as "acre," is defined as the gross acreage under cultivation, including areas used for water conveyance such as ditches, but excluding uncultivated areas such as wetlands, retention ponds, and perimeter drainage ditches. Other non-irrigation related water uses shall be permitted in accordance with section 3.3, Basis of Review.

3.0 REASONABLE WATER NEEDS

This section describes the factors involved in determining appropriate permit quantities for a particular water use. The quantity of water needed is a function of demand for water, efficiency of the water treatment and distribution systems, water acquired from other sources, water sold or transferred to other entities, and conservation practices employed. Section 3.1 describes the factors to consider in determining the appropriate quantities. Section 3.2 describes the units in which the quantities are identified on the permit. The remaining sections (3.3 through 3.7) describe the procedures for estimating water needs using the components of demand for each water use type.

3.1 DETERMINING REASONABLE QUANTITIES

REASONABLE DEMAND

Proper accounting for each proposed water use is essential to establish that the use is reasonable, beneficial, and in the public interest. In addition, proper accounting of the various water uses enables the District to better estimate water use and to implement water shortage plans. Sections 3.3 through 3.7 identify the components of demand that must be identified for Applicants for each water use type. Demand information may be estimated from historical data, comparable uses, and acceptable forecasting techniques.

SYSTEM EFFICIENCY

In some circumstances, not all water that is withdrawn is actually used. This circumstance may be a result of losses in the system during distribution, or because the water must undergo a treatment process before it is usable.

Distribution Efficiency--The amount of water lost from the system during distribution may occur because of leakage or because a system has been developed with a certain design efficiency. In either case, Applicants may be asked to identify the amount of water lost during distribution.

Treatment Effects--Some water treatment technologies, such as desalination or sand filtration, may cause significant portions of the withdrawn water to be unusable. In such cases, the Applicant may be required to indicate the withdrawal quantity treated, the percent product (usable) water, the percent reject (unusable) water, and the manner in which the reject water will be disposed.

OTHER SOURCES OF WATER SUPPLY

Applicants must identify the quantities obtained from sources other than the primary source of supply. These sources may include reclamation facilities or desalinated seawater. If a source is not reliable throughout the year, the Applicant may request standby withdrawal quantities from the main source of supply, which may be used when the temporary supply is not available. The permit will identify these standby quantities, when they likely will be required, and for what length of time. The Permittee may request that the District extend the period of time on the permit during which a standby quantity may be used if the need arises.

1. Residential Use - shall be divided into single-family residential use and multi-family residential use in accordance with local government zoning policies;

2. Other metered uses - include all uses other than residential accounted for by meter;

3. Unaccounted uses - the total water system output minus all accounted uses above. Unaccounted use may include unmetered use, water lost through leaks, water used to flush distribution lines, firefighting, and other unidentified uses. This quantity generally should not exceed 15 percent of total distribution quantities. Applicants with unaccounted use greater than 15 percent may be required to address the reduction of such use through better accounting or reduction of unmetered uses or system losses; and

4. Treatment losses - significant treatment process losses such as reject water in desalination or backflush quantities associated with sand filtration systems. This component should only be calculated when such losses are significant.
1-1-03

PER CAPITA DAILY WATER USE

Per capita daily water use is a guideline used to measure the reasonable withdrawal requests of public supply Applicants. Per capita water use is generally considered to be population-related withdrawals associated with residential, business, institutional, industrial, miscellaneous metered, and unaccounted uses. Projected per capita daily use is calculated by adding the quantities identified for the uses shown in the previous list, except for treatment losses, and then dividing by the permanent or seasonally adjusted population of the service area. Where the per capita daily water use rate exceeds 150 gpd the applicant must address reduction of the high rate in the conservation plan.

PER CAPITA DAILY WATER USE WITHIN THE SWUCA

Adjusted Gross Per Capita--Within the SWUCA, Adjusted Gross per capita daily water use is defined as withdrawals associated with residential, business, institutional, industrial, miscellaneous metered, and unaccounted uses. Permittees with per-capita daily water use which is skewed by the demands of significant water uses can deduct these uses provided that these uses are separately accounted. However, they must be reported. The formula used for determining adjusted gross per capita is as follows:

$$\frac{WD + IM - EX - TL - SU - EM}{\text{Population}}$$

Where:
WD = ground water and surface water withdrawals
IM = water imported/bought from another supplier
EX = water exported/sold to other suppliers
TL = treatment loss (typically R/O or sand filtration)
SU = significant uses

Unaccounted for Water Adjustments

Marion County
Unaccounted for water in Thousands of Gallons

	B Total Gallons Pumped	C Total Gallons Purchased	D Gallons Sold	E Other Uses	F Unaccounted for Water B+C-D-E	G Unaccouned for Water (F/B)x100%
Golden Hills/ Crownwood	59.497	0	45.432	0.853	13.212	22.21

Excessive unaccounted for water in Marion County
22.21-10=12.21

		%	Amount
Chemical - Account No. 618	1,150	0.1221	140.42
Purchashed Power - Account No. 615	10,852	0.1221	1,325.03

Pasco County
Unaccounted for water in Thousands of Gallons

	B Total Gallons Pumped	C Total Gallons Purchased	D Gallons Sold	E Other Uses	F Unaccounted for Water B+C-D-E	G Unaccouned for Water (F/B)x100%
Buena Vista	53.637	0	47.858	0.124	5.655	10.54
Summertree	55.874	0	46.572	0.243	9.059	16.21
Orangewood	38.049	0	31.334	0.047	6.668	17.52
	147.56	0	125.764	0.414	21.382	14.49

Excessive unaccounted for water in Pasco County
14.49-10=4.49

		%	Amount
Chemical - Account No. 618	4,699	0.0449	210.99
Purchashed Power - Account No. 615	15,588	0.0449	699.90

Pinellas County
Unaccounted for water in Thousands of Gallons

	B Total Gallons Pumped	C Total Gallons Purchased	D Gallons Sold	E Other Uses	F Unaccounted for Water B+C-D-E	G Unaccouned for Water (F/B)x100%
Lake Tarpon	28.512	0	22.611	0.02	5.881	20.63

* The utility has a standby interconnect with Pinellas County water system, but did not purchase any water.

Excessive unaccounted for water in Pinellas County
20.63-10=10.63

		%	Amount
Chemical - Account No. 618	210	0.1063	22.32
Purchashed Power - Account No. 615	2,557	0.1063	271.81

Exhibit__ RPR-10 (Page 1 of 2)

Water Movement

It is commonly assumed that one obtains water from a well, but nothing could be further from the truth. A well is a means of access to a water-bearing formation, and it serves the same purpose as a straw in conducting fluid from a glass to your mouth. A well typically includes a pump, which moves water from the aquifer to a distribution system for delivery to the water user.

Cone of depression. To move water from a formation into a well, a gravitational force must be created. The gallonage first pumped from a well removes water in storage from the well bore, then removes water from storage in the aquifer. This creates a pressure sink that starts water movement through the formation material into the well bore. This pressure sink is commonly referred to as the cone of depression. If the aquifer is unconfined, as shown in Figure 11-1, then the water table surface within the grains of sand actually forms an inverted cone.

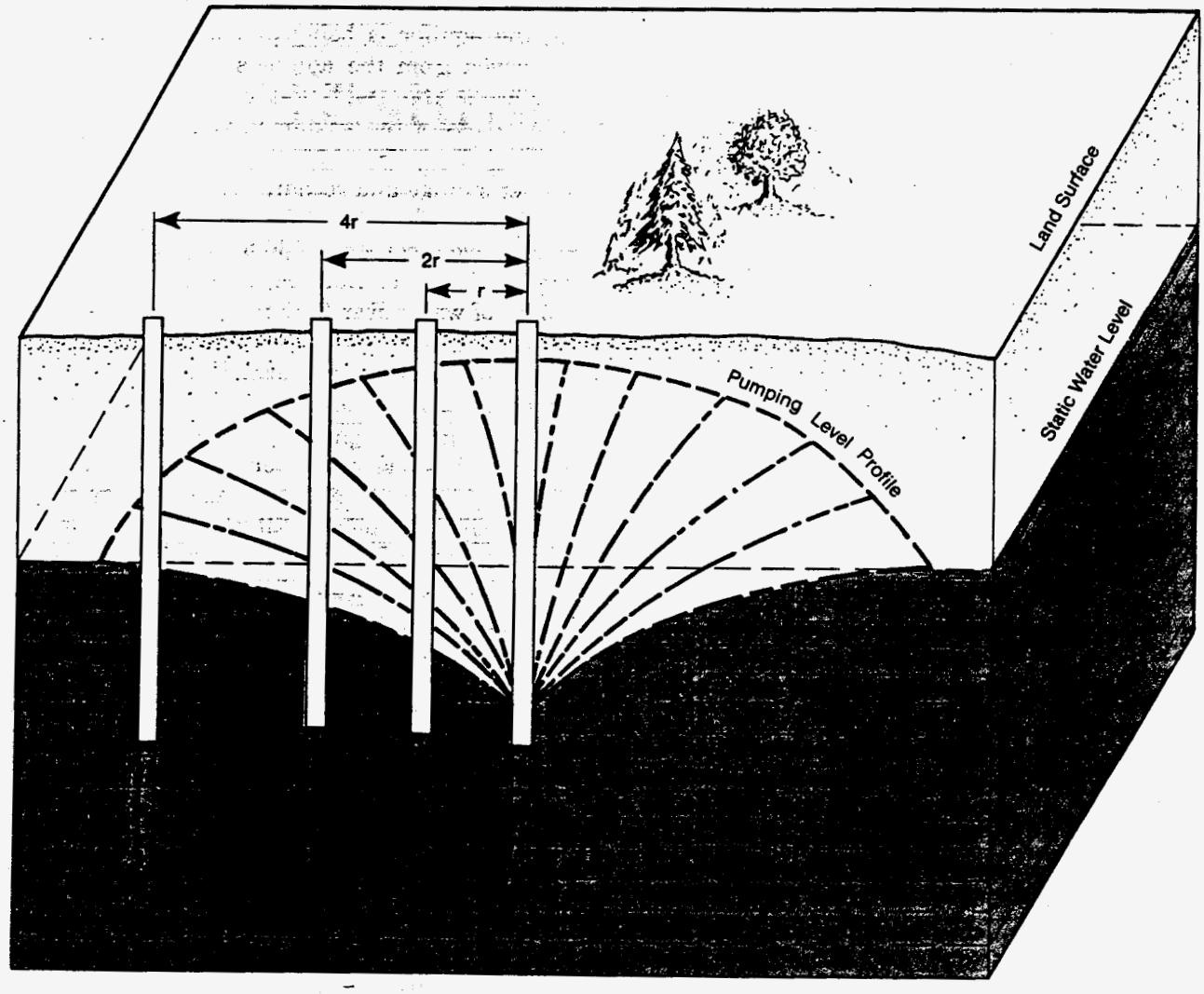


Figure 11-1 Development of a cone of depression.

The cone of depression is circular only if the formation material is homogeneous and isotropic, and the water level is level. As the slope of the water level becomes significant, the cone of depression around the well becomes egg shaped with the short axis up-gradient and the long axis down-gradient. Similarly, if a well was located near a riverbank with connection between the aquifer and the surface water, the cone of depression may extend only a short distance toward the river and extend a greater distance away from the recharge source.

Change in head. A basic assumption made in the theoretical development of groundwater evaluation formulas is that water is instantaneously released from storage with a change in head. Actually, this seldom occurs. Coarse-grained aquifers approach this theoretical assumption in that water is freer to flow through the pore space towards the wells when the pressure sink is created. As the aquifer becomes more fine grained, the movement from the aquifer to the well bore is slower because of the pressure sink. The cone of depression may develop rapidly to $\frac{1}{2}$ mi (1 km) or more as the water begins draining and migrating slowly to the well bore.

Hydraulic Conductivity and Transmissivity

Ideally, when developing a groundwater source all attendant facilities would be placed at one location and one large-capacity well would serve the needs of the utility system. However, this is seldom practical. Often, the cost of attendant facilities far exceeds the cost of well construction and receives extensive consideration when the number and capacity of wells are being selected.

Depending on the hydraulic conductivity and transmissivity of the aquifer, numerous wells may need to be drilled in order to meet the water supply needs. As wells are added within the radius of influence of each other, there is an overlapping or interfering drawdown profile (Figure 11-2). If wells are grouped closely to each other, they take on the characteristic of a large-radius singular well. The group of wells is then dependent on the storage and transmissive characteristics of the aquifer system.

WELL FIELD EVALUATION

When developing a groundwater supply in an undeveloped area, an extensive study needs to be made of the well field. This includes the aquifer material characteristics, the aquifer's recharge source or sustainable yield, the aquifer's natural discharge (if appropriate), the water quality characteristics, and current use being made of the water supply system by others.

Information Sources

Most major aquifers have now been mapped by the US Geological Survey and/or geologic and water resources agencies of state governments. Geologic and water supply reports generally exist for most regions of the United States and for many areas in foreign countries. A review of available literature and data is the first step in identifying the potential location and yield characteristics of a new well field.

After a potential area has been identified, permission should be obtained from appropriate landowners to conduct detailed geophysical surveys (if necessary), in order to identify the areal extent or location of the best aquifer for water yield. This is followed by test-hole drilling. Often, only small land parcels are acquired for the individual well sites. Appropriate spacing between land parcels makes it possible to obtain the required yield from a multiwell development of a large aquifer system.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida.	DOCKET NO. 020071-WS FILED: June 16, 2003

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Richard P. Redemann, P.E. has been furnished to **Martin S. Friedman, Esquire**, Rose, Sundstrom & Bentley, LLP, 600 S. North Lake Blvd., Ste. 160, Altamonte Springs, Florida 32701, and **Stephen Burgess, Esquire**, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison St., Room 812, Tallahassee, Florida 32399-1400, by U.S. Mail, this 16th day of June.

ROSANNE GERVASI, SENIOR ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
Telephone No. (850) 413-6224

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 020071-WS EXHIBIT NO. 22
COMPANY/
WITNESS: OPC - PSC96-1320-FOF-WS Order
DATE: 08-21-03 Page 55

rate the oxidation ditch to 700,000 gpd, another rotor would be needed on the ditch. In consideration of this testimony, we find that the Sugarmill Woods wastewater treatment plant capacity is 500,000 gpd.

r. Used and Useful Percentages Applied

We do not agree with SSU that we may not authorize in this proceeding a used and useful percentage less than we authorized in an earlier proceeding. There are a variety of circumstances that can result in a decrease in used and useful plant. Utility witness Ludsen stated that SSU did not adjust used and useful levels to levels below those set forth in our order last establishing used and useful levels, in the absence of some modification of facility capacity. SSU has addressed only one of these circumstances, a decrease in demand, in asserting that a decreased used and useful percentage would be confiscatory. We would not find it appropriate to decrease used and useful plant where that is indicated by a decline in demand, which, for example, might result from conservation measures. On the other hand, we do find it to be appropriate to authorize a new methodology we determine to be superior to the methodology we authorized in an earlier proceeding, even if the result is to decrease used and useful plant. Prior Case Rulings

Thus, in summary, we find that the level of used and useful plant determined in an earlier proceeding shall not be decreased if used and useful plant is now less because of a decline in demand. Furthermore, we find it appropriate to authorize a decreased level of used and useful plant where indicated by the addition of new plant. In addition, in this proceeding, we find it appropriate to authorize a decreased level of used and useful plant if that is indicated through the application of the lots connected-to-lots available methodology for transmission, distribution and collection lines, which methodology we have herein adopted. Lastly, it would be appropriate, depending upon the facts and circumstances, to correct for mistakes in earlier proceedings in calculations of used and useful plant. While we adopt these findings as a general statement of policy, we caution that we would find it appropriate, whenever used and useful in a current proceeding differs significantly from that found in a prior proceeding, to depart from this policy should we find that to be justified by equitable considerations.

s. General Adjustments to Used and Useful Calculations

Wherever a used and useful percentage was calculated that was equal to or greater than 95 percent, we rounded the used and useful percentage to 100 percent However, we consider the number of ERCs involved in that rounding as margin reserve. In many instances, the used and useful percentages as calculated exceeded 100 percent. Although we show the actual calculation results in Attachment B in order to indicate the present need to increase capacity, we have applied only 100 percent in those cases. SSU provided different projections for ERCs for both Marco Shores and Burnt Store. However, not all of the data needed was included; therefore, we derived the linear equation based on the given data so that the missing data could be calculated.

t. Specific Adjustments to Used and Useful Calculations

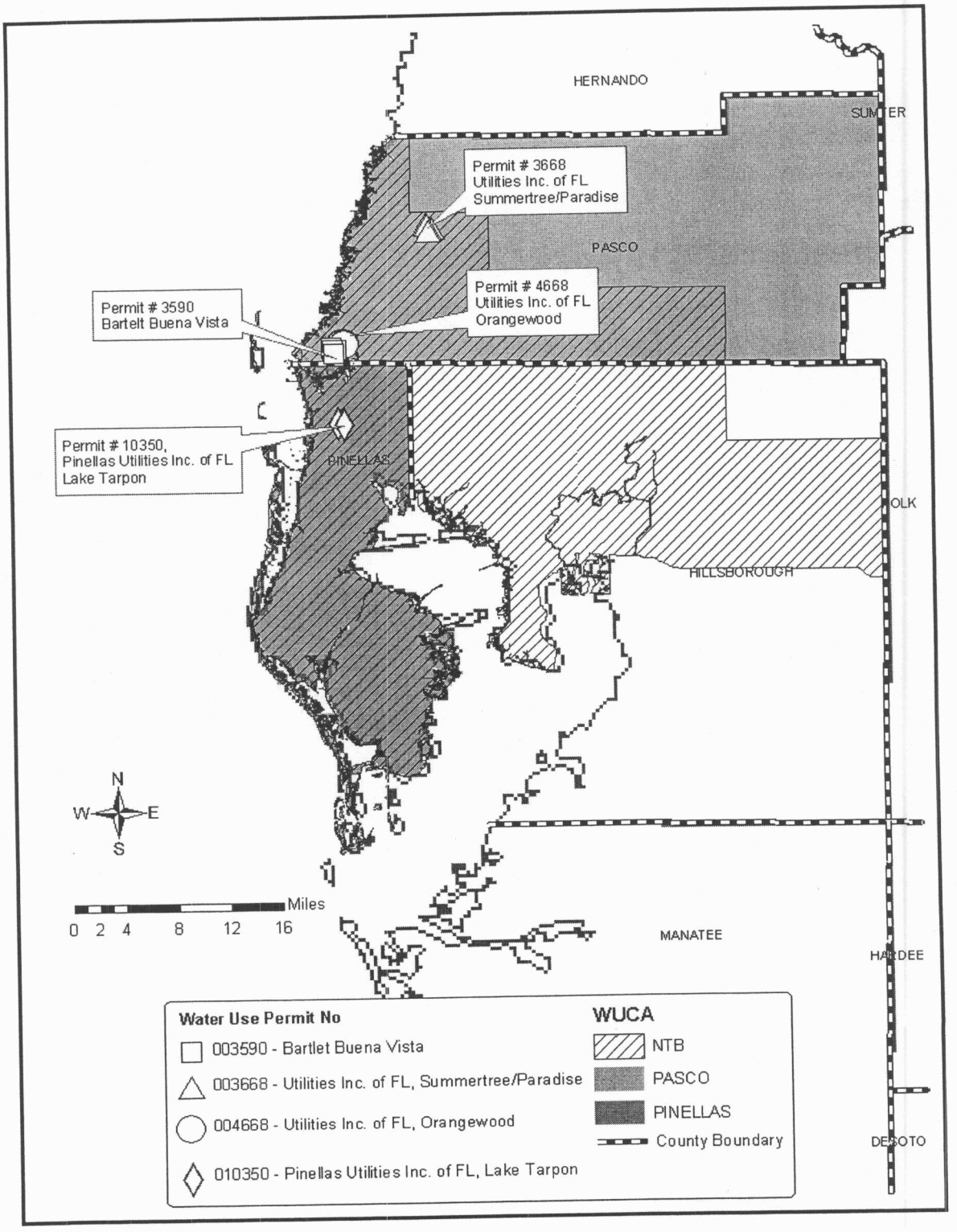
East Lake Harris and Friendly Center. We had calculated for these two service areas, which were stand-alone in the utility's last rate proceeding, used and useful of 100 percent for all components except for hydropneumatic tanks. In accord with our decision below, we find it appropriate to consider the hydropneumatic tanks to be 100 percent used and useful. These two service areas have been interconnected. Because we have found the water components for each to be 100 percent used and useful, we find that they are 100 percent used and useful as interconnected.

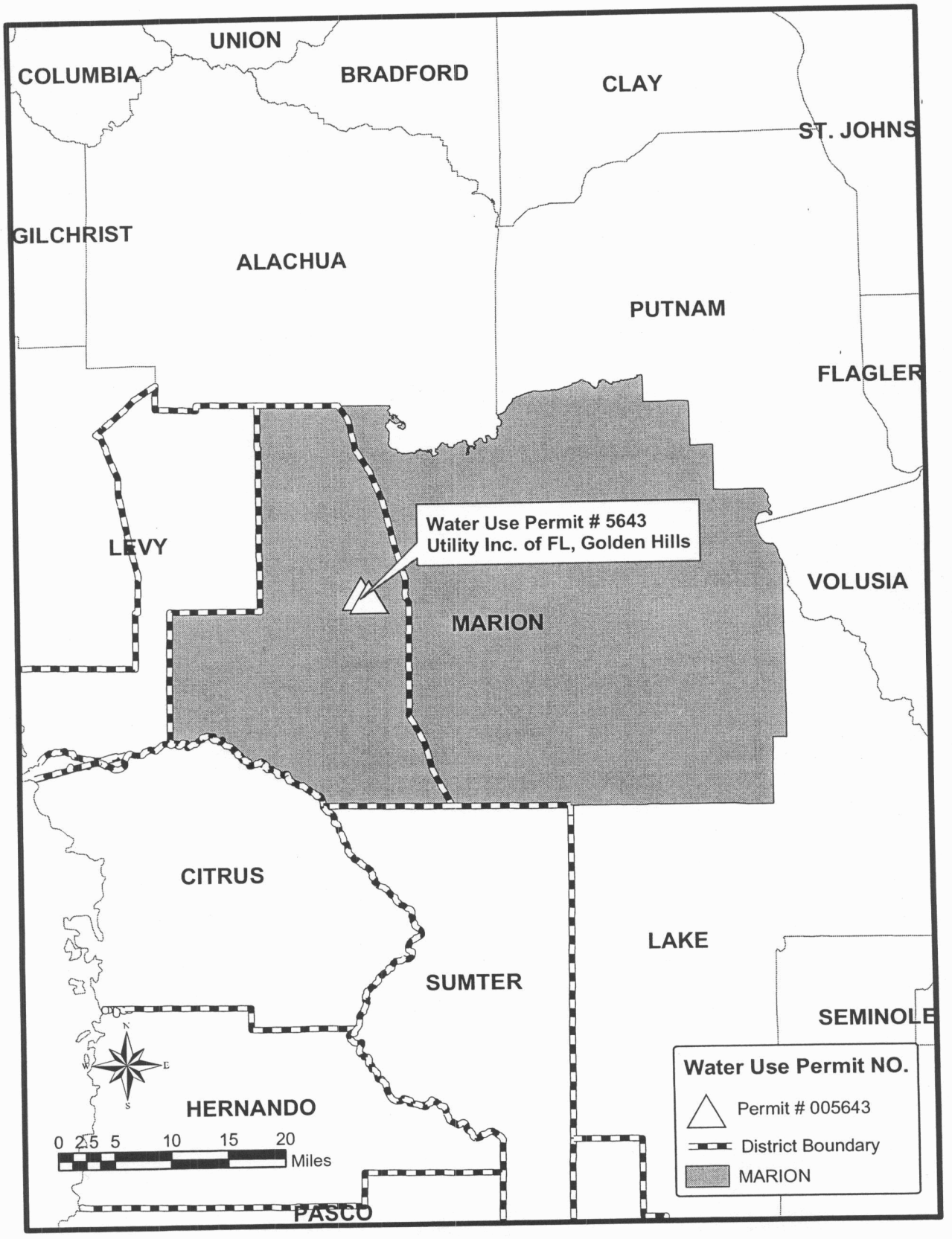
Imperial Mobile Terrace. We have removed the projected second well for Imperial Mobile Terrace from the 1996 budget because the utility did not adequately support its inclusion. Therefore, we have not added any

References

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 020071-WS EXHIBIT NO. 23
COMPANY/
WITNESS: Staff-Yingling Prefiled JW-1 thru JW3
DATE: 08-28-03


HERNANDO
SUMTER
Permit # 3668
Utilities Inc. of FL
Summertree/Paradise
PASCO
Permit # 4668
Utilities Inc. of FL
Orangewood
Permit # 3590
Bartelt Buena Vista
Permit # 10350,
Pinellas Utilities Inc. of FL
Lake Tarpon
PINELLAS
POLK
HILLSBOROUGH
N
W
E
S
Miles
0 2 4 8 12 16
MANATEE
HARDEE
DESOTO
Water Use Permit No
003590 - Bartlet Buena Vista
003668 - Utilities Inc. of FL, Summertree/Paradise
004668 - Utilities Inc. of FL, Orangewood
010350 - Pinellas Utilities Inc. of FL, Lake Tarpon
WUCA
NTB
PASCO
PINELLAS
County Boundary


UNION
COLUMBIA
BRADFORD
CLAY
ST. JOHNS
GILCHRIST
ALACHUA
PUTNAM
FLAGLER
Water Use Permit # 5643
Utility Inc. of FL, Golden Hills
LEVY
VOLUSIA
MARION
CITRUS
LAKE
SUMTER
SEMINOLE
HERNANDO
0 2.5 5 10 15 20
Miles
PASCO
Water Use Permit NO.
Permit # 005643
District Boundary
MARION

Dwight T. Jenkins, Esq., P.G.

1714 S.W. Wacahoota Road, Micanopy Florida 32667 Phone:(352) 466-4475

EDUCATION

University of Florida, College of Law
Juris Doctor
Graduated May 1994

University of Florida
Master of Science, Major in Geology
Graduated June 1983

University of Florida
Bachelor of Science, Major in Geology
Graduated June 1981

University of Central Florida
Associate of Arts
Graduated June 1979

TECHNICAL EMPLOYMENT

Director, Division of Water Use Regulation,
St. Johns River Water Management District,
Palatka, Florida; 1997 to present

Manage District's water use and water well construction regulatory programs. Responsibilities include: programmatic oversight and development of water use permitting and compliance/enforcement program, water well construction program, and well contractor licensing program; management of 36+ member professional staff located in four service centers; formulation and drafting of District water use, compliance, water well construction, contractor licensing, and water shortage rules, regulatory policies, and technical requirements; and directing staff review and processing of consumptive use and water well construction permit applications. Duties also include water supply management planning, assisting with the setting of minimum flows and levels, coordination with local government and the regulated public, and testifying as expert witness in administrative hearings.

Hydrologist IV
St. Johns River Water Management District
Orlando, Florida; 1986 - 1991, 1994 - 1995
Manage Water Use Regulatory, and compliance/enforcement, programs for the District's Orlando Office. Participated in the formulation and drafting of District rules, regulatory policies and technical requirements. Reviewed District water use and surface water management permit applications, comprehensive plans, development of regional impact plans, performed special project research and hydrogeologic modeling, and testified as an expert witness in hydrogeology.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 24
COMPANY/ WITNESS: Staff-Jenkins Prefiled DTJ-1 thru DTJ-3
DATE: 08-21-03

Geologist
Florida Sinkhole Research Institute
University of Central Florida
Orlando, Florida; 1984 - 1986
Performed hydrogeologic research on Florida's karst geology, focusing on sinkhole phenomenon. Developed and implemented field and office studies. Published scientific publications.

Hydrogeologic Consultant
Orlando, Florida; 1984 - 1986
Contracted as a hydrogeologic consultant on an industrial ground water contamination project located in Bainbridge, Georgia. Duties included ground water sampling, quality analysis, and determination of contaminant concentration and plume extent.

LEGAL EMPLOYMENT

Attorney, Office of Counsel
South Florida Water Management District
West Palm Beach, Florida; 1995 to 1997
Position is District Water Resource Program Attorney within the Office of Counsel's Regulatory and Planning Section. Duties associated with this position appertain to general program support of the District's Regulatory Department, particularly the Water Use Division, and the District's Planning Department. Support of the District's Water Use Division includes: review of water use staff reports; research, analysis, and drafting of legal opinions, on a variety of legal issues associated with regulatory and water use projects; conducting rulemaking, assisting with policy development; treating with regulated public; and conducting water use related administrative litigation. Support of the District's Planning Department includes: attendance at intergovernmental coordination meetings; support of the District's Upper District water supply planning initiatives; review of District planning documents; and general support of staff.

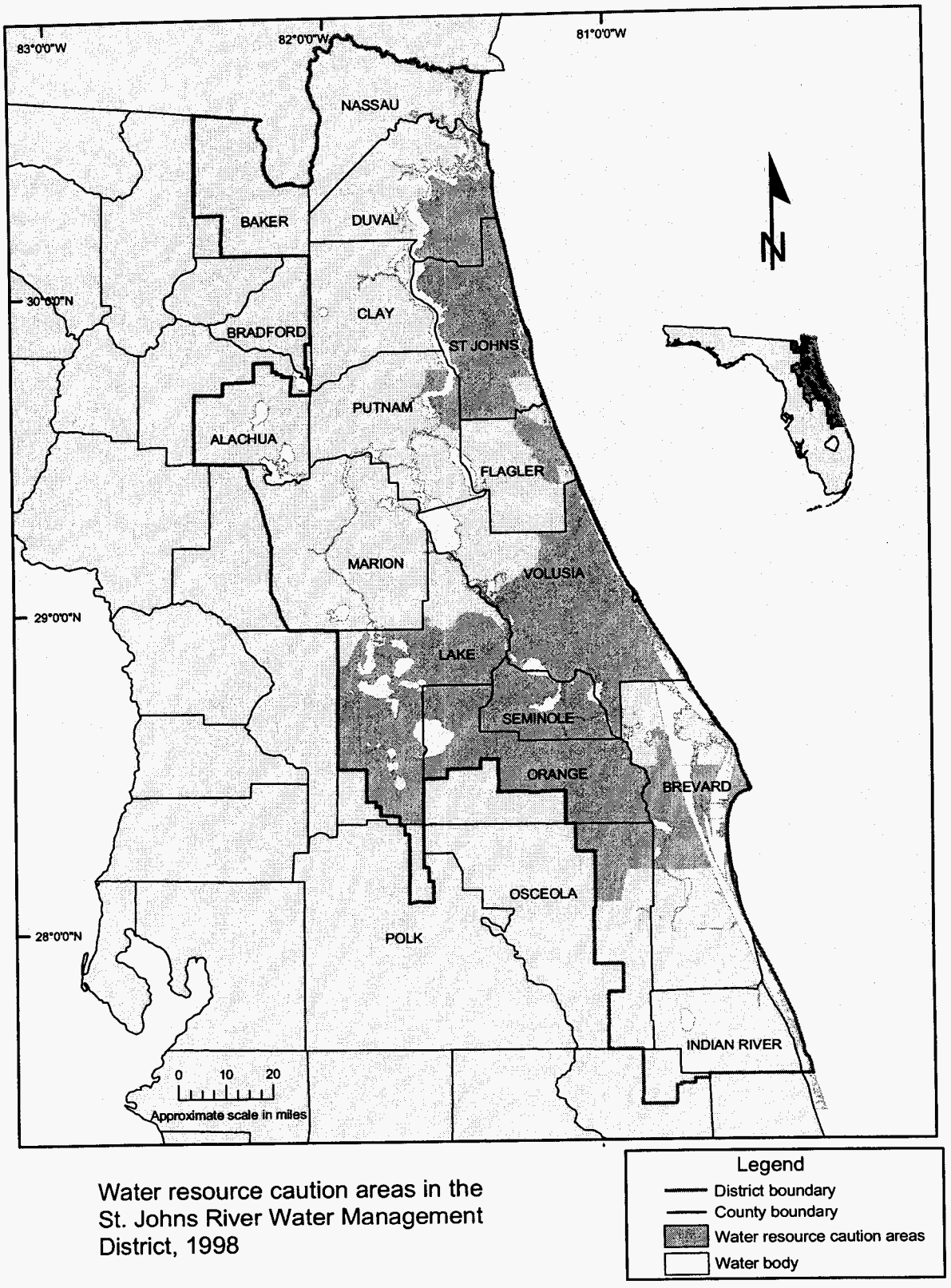
Legal Intern, Office of Counsel
South Florida Water Management District
West Palm Beach, Florida; Summer 1993
Performed legal research and other tasks related to the management and regulation of Florida's water resources. Tasks included summarizing changes to environmental laws and rules; rewriting District regulations for revision; helping with rulemaking;
and working on current litigation projects.

TEACHING EMPLOYMENT

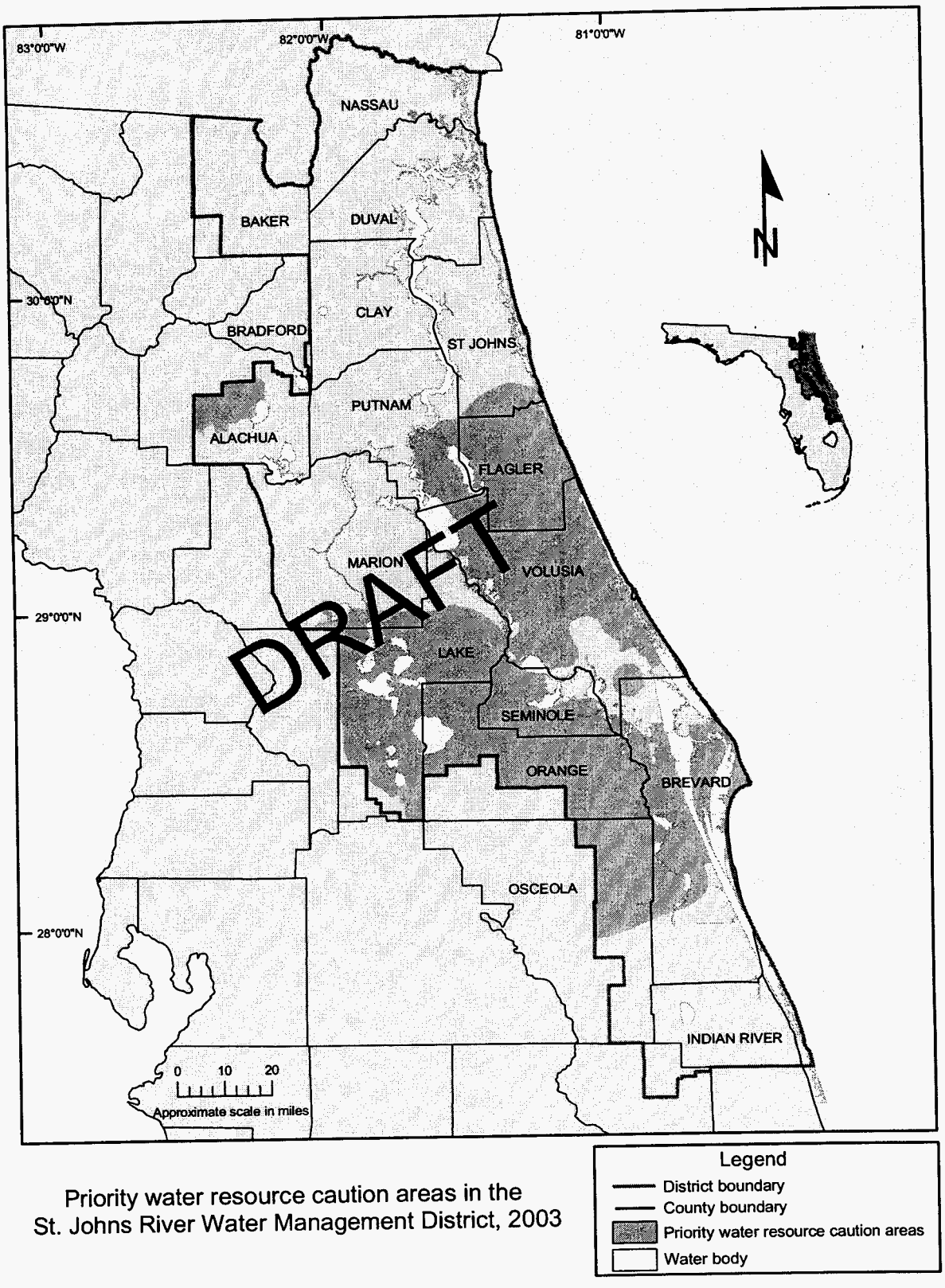
Adjunct Instructor
University of Central Florida
Orlando, Florida; 1984 - 1991
Instructed geology, geography and natural resource management courses as part of the University's College of Engineering.

PROFESSIONAL LICENSES

Licensed Florida Professional Geologist (No. 0001072)
Member of The Florida Bar (No. 0008753)



Water resource caution areas in the St. Johns River Water Management District, 1998



Priority water resource caution areas in the St. Johns River Water Management District, 2003

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida.	DOCKET NO. 020071-WS FILED: June 16, 2003

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Dwight T. Jenkins has been furnished to **Martin S. Friedman, Esquire**, Rose, Sundstrom & Bentley, LLP, 600 S. North Lake Blvd., Ste. 160, Altamonte Springs, Florida 32701, and **Stephen Burgess, Esquire**, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison St., Room 812, Tallahassee, Florida 32399-1400, by U.S. Mail, this 16th day of June.

LORENA A. HOLLEY, SENIOR ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
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Tallahassee, Florida 32399-0850
Telephone No. (850) 413-6185

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DOCKET NO.: 020071-WS - Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida.

WITNESS: **Direct Testimony of Frances J. Lingo,** Appearing on Behalf of the Staff of the Florida Public Service Commission.

DATE FILED: June 16, 2003

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 25
COMPANY/ WITNESS: Staff - Lingo Prefiled FDL-1 thru FDL-8
DATE: 08-29-03

DOCUMENT NUMBER-DATE
05276 JUN 16 8
FPSC-COMMISSION CLERK

DIRECT TESTIMONY OF FRANCES J. LINGO

Q. Would you please state your name and business address for the record?

A. My name is Frances J. Lingo. My business address is 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.

Q. By whom are you employed, and in what capacity?

A. I am employed by the Florida Public Service Commission (Commission) as an Economic Analyst in the Bureau of Certification, Economics and Tariffs in the Division of Economic Regulation.

Q. How long have you been employed by the Commission?

A. I have been employed by the Commission since June 12, 1989.

Q. Would you please state your educational background and experience?

A. I received a Bachelor of Science Degree with a major in Accounting, and a Bachelor of Science Degree with a major in Economics, both from The Florida State University, in August 1983.

From October 1983 to May 1989, I was employed by Ben Johnson Associates, Inc. (BJA), an economic and analytic consulting firm specializing in the area of public utility regulation. During my employment at BJA, I performed research and analysis in more than 75 utility rate proceedings, assisting with the coordination and preparation of exhibits. I also assisted with the preparation of testimony, discovery and cross-examination regarding rate design issues.

In particular, I prepared embedded cost-of-service studies, made typical bill comparisons and examined local service rate and cost relationships. I studied residential and general service rates, customer charges, management decision-making processes, slippage in the engineering and construction of

nuclear power plants, nuclear versus coal plant costs and seasonal load and usage patterns.

In June 1989, I joined the Commission as a Regulatory Analyst II. In June 1990, I was promoted to Regulatory Analyst III; in October 1991, I was promoted to Regulatory Analyst IV; and in April 1996, I was promoted to my current position of Economic Analyst.

Q. Would you please describe your experience and duties at the Commission?

A. Yes. My experience at the Commission includes but is not limited to:

(a) reviewing water and wastewater cases to identify economic and rate issues associated with rate structure, repression and forecasted billing determinants;

(b) performing accounting, engineering, economic and statistical analysis on those issues, and presenting recommendations (and expert testimony when necessary) on those issues;

(c) developing and promoting liaison activities with other governmental agencies, including the Department of Environmental Protection, the Water Management Districts (WMDs), and other government agencies;

(d) reviewing and evaluating staff-assisted rate case (SARC) filings, auditing utilities' books and records, developing rate base, rate of return and revenue requirements, and preparing and presenting recommendations in cases in which I am involved;

(e) conducting overearning investigations; and

(f) conducting research and other duties relating to water and wastewater utilities subject to the Commission's jurisdiction.

In addition, I have been a faculty member of the National Association of Regulatory Utilities Commissioners (NARUC) Annual Regulatory Studies Program at Michigan State University since 1998, and a faculty member of the Eastern Utility Rate School since 1997, lecturing on water pricing concepts.

Q. Have you previously filed testimony or testified before this Commission on behalf of Commission Staff?

A. Yes. In January 1993, I testified in the show cause portion of Docket No. 900025-WS regarding the application for a staff-assisted rate case by Shady Oaks Mobile-Modular Estates, Inc. (Shady Oaks). In August 1994, I testified in Docket No. 930944-WS regarding the revocation of the water and wastewater certificates of Shady Oaks. In October 1996, I testified in Docket No. 950615-SU regarding the application for approval of a reuse project plan and an increase in wastewater rates by Aloha Utilities, Inc. In May 2001, I filed testimony in Docket No. 991437-WU regarding the application for an increase in water rates by Wedgefield Utilities, Inc. And in November 2001, I filed testimony in Docket No. 010503-WU regarding the requested rate increase of Aloha Utilities, Inc.

Q. What is the purpose of your testimony in this case?

A. The purpose of my testimony is to:

(a) discuss general background information regarding the counties and systems included in the filing of Utilities, Inc., of Florida;

(b) discuss the utility's request to implement county-specific single tariff pricing in Pasco and Seminole Counties as shown in the utility's Minimum Filing Requirements (MFRs), and to make recommendations regarding this request;

(c) recommend the appropriate billing determinants for the Marion County bulk wastewater customer shown in Schedule E-2 of the utility's MFRs;

(d) explain the Memorandum of Understanding (MOU) that exists between the Commission and the five Water Management Districts (WMDs), and how the Commission and the WMDs work together in cases;

(e) discuss the appropriate design of conservation-oriented water rates for each county, and discuss whether inclining-block rates are appropriate as addressed in the testimony of Staff witnesses Jenkins and Yingling;

(f) discuss the concept of reallocating a portion of wastewater systems' revenue requirements to the corresponding water systems, and recommend whether it is appropriate to reallocate revenue requirements in this case;

(g) analyze UIF's requested rate design for its water systems;

(h) develop a series of illustrative rate designs for the water systems, and make recommendations based upon my analysis;

(i) discuss the wastewater rates in Marion County; and

(j) discuss whether repression adjustments to reflect customers' anticipated response to price changes and rate structure changes are appropriate.

Q. Have you prepared exhibits in this case?

A. Yes, I have prepared 8 exhibits. The exhibit numbers and titles are listed below.

Exhibit No.	Exhibit Title
FJL-1	Utilities Inc. of Florida: Current Water Rate Design
FJL-2	Utilities, Inc. of Florida: Proposed Water Rate Design
FJL-3	Utilities, Inc. of Florida: Current Wastewater Rate Design
FJL-4	Utilities, Inc. of Florida: Proposed Wastewater Rate Design
FJL-5	Utilities, Inc. of Florida: Proposed Base Facility Charge Differentials
FJL-6	Utilities, Inc. of Florida: Increase in Water System Cost per Customer Due to Change to Monthly Billing
FJL-7	Utilities, Inc. of Florida: Analysis of Requested Rate Design - Water Systems
FJL-8	Utilities, Inc. of Florida: Illustrative Water Rate Design

Q. Would you please discuss briefly the general background information regarding this utility?

A. Yes. Utilities, Inc., of Florida (UIF) is a class A water and wastewater utility providing service in Marion, Orange, Pasco, Pinellas and Seminole counties. According to Exhibit (FS-1) Schedule No. 1 attached to the testimony of utility witness Frank Seidman, UIF served an average of 6,801 water customers and 2,463 wastewater customers in its combined five-county service area during the historical 2001 calendar year test period.

According to utility witness Seidman, in Marion county, the utility has

two systems: Golden Hills (including the interconnected Crownwood system) which provides water service, and Crownwood which provides wastewater service. In Orange county, the utility has two water systems: Crescent Heights and Davis Shores. In Pasco county, the Summertree and Wis-Bar systems provide both water and wastewater service, while two other systems - Buena Vista and Orangewood - provide water-only service. The sole system in Pinellas county is Lake Tarpon, a water-only system.

Finally, with respect to Seminole county, the utility has nine systems consisting of two water and wastewater systems and seven water-only systems. The Weathersfield system (including Trailwood and Oakland Hills) and Ravenna Park/Lincoln Heights systems provide water and wastewater service. The Little Wekiva, Park Ridge, Phillips, Crystal Lake, Bear Lake, Jansen and Oakland Shores systems provide water-only service.

Q. Let's begin with the single tariff pricing portion of your testimony. Have you read the prefiled testimony of utility witness Mr. Steven Lubertozzi?

A. Yes, I have.

Q. Does Mr. Lubertozzi discuss or support county-specific single tariff pricing by the utility in his testimony?

A. No, he does not. However, a review of MFR Schedules E-1 and E-2 indicate that the utility is requesting county-specific single tariff pricing for its systems in Pasco and Seminole Counties.

Q. Would you please explain the concept of county-specific single tariff pricing?

A. County-specific single tariff pricing aggregates the costs, investments, rate structures and customers of the utility across the multiple systems

located in the county for all water facilities and computes an average water rate. This average rate is typically expressed in terms of a uniform base facility charge per equivalent residential connection and a uniform gallonage charge. Uniform wastewater rates are calculated in a similar manner.

Q. What are the benefits of moving to county-specific single tariff pricing (STP)?

A. Benefits of STP may include, but are not limited to: 1) spreading costs over a greater customer base in order to promote rate levelization and minimize rate shock in future cases; 2) a consolidation of administrative functions, resulting in economies of scale and reduced expenses; and 3) reduced expenses associated with regulatory reporting requirements.

Q. What factors should be considered when moving from multiple rate structures to single tariff pricing?

A. In my opinion, the most important factor to consider is whether the move to single tariff pricing unfairly penalizes the customers of one system or systems at the benefit of other customers. Therefore, a subsidy analysis is required. This analysis is not merely important, but essential. Chapter 367.081(2)(a)1, Florida Statutes, states that the Commission shall fix rates which are just, reasonable, compensatory and not unduly discriminatory. I do not believe that a determination can be made about whether potential rates are unduly discriminatory unless a subsidy analysis is performed.

Q. Isn't there some level of subsidization inherent in any rate design?

A. Yes, that is correct. Any rate design involves trade-offs among competing policy objectives. However, if a utility has requested some form of rate consolidation or STP, I believe an analysis of the subsidization

across the systems involved is essential. Otherwise, it is not possible for the Commission to make a determination whether the subsidization results in rates that are unduly discriminatory.

When performing the subsidization analyses, however, one should also remember that the water and wastewater industry is very capital intensive, and plant additions to satisfy environmental requirements are common. It is possible that a system which subsidizes another system in one year will, after plant additions, receive a subsidy in later years. Therefore, the subsidy analysis should include an analysis of the anticipated plant expansions and customer growth over the utility's relevant planning period.

Q. Has the Commission approved county-specific single tariff pricing in prior proceedings?

A. Yes. The Commission has approved county-specific single tariff pricing (also referred to as rate consolidation or county-wide rates) since at least 1983. Cases in which county or statewide pricing has been approved as an appropriate rate structure include Dockets Nos. 13014, 960444-WU and 930880-WS.

Q. What decision criteria has been included in the analysis in these cases?

A. The Commission has considered factors including but not limited to: a) the relative cost of providing service (e.g., the magnitude of the subsidies that must be absorbed by the service area(s) whose stand-alone rates are lower than uniform rates); b) customer density; c) the relative levels of contributions-in-aid-of-construction associated with the various systems; d) ages of the various systems; e) long term benefits of stand-alone vs. uniform rates; and f) whether the systems share common management, operations,

maintenance, purchasing, billing or customer service personnel.

Q. Have you analyzed the utility's request for single tariff pricing in Pasco and Seminole Counties in this case?

A. Yes, I have.

Q. What is your recommendation regarding the utility's request?

A. Based upon my review and analysis of the information provided by the utility in its Minimum Filing Requirements (MFRs), responses to data requests, production of documents and deposition late filed exhibits (LFEs), I do not believe staff has sufficient information to calculate either single tariff rates or stand-alone rates in Pasco or Seminole Counties. Therefore, I recommend that the utility's requested rate relief in those counties be denied.

Q. Please discuss your evaluation of the Pasco County water filing.

A. Although UIF has purported to request single tariff pricing for its Pasco County water systems, it has not done so. Since UIF has requested that the 3,000 gallon (kgal) allotment be continued for its Wis-Bar system and the 5 kgal gallon allotment be continued for its Buena Vista system, UIF has actually requested three different rate structures for its water service in Pasco County.

Q. What is the Commission's practice regarding gallonage allotments in the base facility charge (BFC)?

A. The Commission's practice is to eliminate allotments contained in the BFC because this type of rate structure does not send appropriate conservation signals.

Q. Has the utility indicated why it requested that the gallonage allotments

for its Wis-Bar and Buena Vista systems be continued?

A. Yes, it was to avoid confusion in the revenue calculations. More specifically, in response to staff's second set of interrogatories, no. 56, when staff asked UIF about its reason for keeping the kgal allotments in the BFC the utility responded:

> UIF does not propose to eliminate the gallon allotments in its Buena Vista and Wis-Bar systems. The gallon allotment is still used to calculate revenue requirements . . . . UIF's current tariff allows for the allotment and chose not to eliminate it to avoid confusion in the revenue calculation.

It seems apparent from this response that the utility does not understand what constitutes a county-wide single tariff pricing structure.

Q. What are the implications of approving UIF's rate design request in Pasco County?

A. Keeping these allotments would, under UIF's Pasco County rate design proposal, result in inequities between customers. The Buena Vista residential customers would pay the single tariff (uniform) BFC but have a 5 kgal allotment, the Wis-Bar residential customers would pay the uniform BFC but have a lesser, 3 kgal allotment, while the remaining residential customers in the Summertree and Orangewood systems would pay the uniform BFC but have no gallons included as part of that BFC. This is unfair and should not be approved.

Q. Are there other problems with the Pasco County water filing?

A. Yes. In Mr. Steven Lubertozzi's deposition late filed exhibit (LFE) no. 7, he was asked to calculate, for the four water systems in Pasco County, what

the stand-alone rates for each system would be if UIF were requesting that stand-alone pricing be continued in this proceeding. Mr. Lubertozzi complied with this request for all systems except the requested stand-alone rates for the Wis-Bar water system.

Q. Did you receive an explanation as to why the Wis-Bar water rates were not provided in response to your request?

A. Not really. Contained in Mr. Lubertozzi's LFE no. 7 is a calculation for the Wis-Bar water system which indicates that system is earning 20.48%. On a subsequent page, he shows a calculation for all of the Pasco County water systems combined, in which the total requested annual revenues is reduced due to the overearning of the Wis-Bar water system. Finally, on the rates calculation page for the Wis-Bar water system, there is a statement which reads, "N/A, per revenue requirement and return on rate base page." Mr. Lubertozzi still has not provided the stand-alone rates for the Wis-Bar water system.

Q. Why is it important for UIF to provide stand-alone rates for each of its four water systems in Pasco County?

A. If the Wis-Bar water system is indeed earning more than its authorized return and the remaining three Pasco County water systems are earning less than their authorized return, there would be an obvious subsidy flowing from the Wis-Bar water system to the remaining systems.

However, staff cannot calculate the magnitude of any subsidies between the Pasco County water systems without the information from the Wis-Bar system.

Q. Are there other problems associated with the Pasco County water filing?

A. Yes. There may be other Pasco County water systems which would subsidize one or more of the remaining Pasco County systems if a single tariff rate structure was approved. Without the appropriate information, staff is unable to calculate the magnitude of any potential subsidy as part of the analysis in determining whether a single tariff pricing structure is appropriate for Pasco County's water systems.

Q. Are there more problems associated with the Pasco County water filing?

A. Yes. Exhibit FJL-1 replicates the utility's MFR Schedules E-2 for the water systems at current annualized rates. As shown at the bottom of column (h) on p. 3 of Exhibit FJL-1, Pasco County's current rates and billing determinants appear to generate revenues of $399,736 per its Schedule E-2. However, as also shown at the bottom of column (h), a calculation of those same rates and billing determinants yields revenues of $432,124, or $32,388 more than is shown on Pasco County's Schedule E-2 at current rates. Furthermore, Exhibit FJL-2 replicates the utility's MFR Schedules E-2 for the water systems at proposed rates. As shown at the bottom of column (h) on p. 3 of Exhibit FJL-2, the proposed rates appear to generate revenues of $517,845, while a calculation of the proposed rates and billing determinants on that page yields revenues of $561,414, or $43,569 more than is shown on the corresponding MFR Schedule E-2, p. 3 for Pasco County.

Q. Why is this a problem?

A. These inconsistencies indicate that either the billing determinants are incorrect or that the proposed rates may be too high. Staff is unable to accurately calculate the subsidies flowing from one system to another under either of these possible scenarios.

Furthermore, the proposed BFCs for Pasco County's water systems are not based on the appropriate equivalent residential connection (ERC) meter equivalents as provided by the American Water Works Association (AWWA) and Rule 25-30.110, Florida Administrative Code. As shown in the last column on Exhibit FJL-5, the differential between the utility's BFC for meter sizes greater than 5/8" are all consistently understated compared to the appropriate ERC differentials based on the aforementioned rule and AWWA standards. This is another indication that the proposed rates for the Pasco County water systems have been calculated incorrectly.

Q. In the event the Commission decides to approve rate relief for Pasco County, is there another rate design option which should be considered in addition to system-specific stand-alone rates and county-specific single tariff pricing?

A. Yes. The additional rate structure I recommend for consideration is one that minimizes the cross-subsidization between systems. In this pricing method, consolidation within a county is based upon substantial similarities in the cost of service and the resulting rates, thereby reducing the magnitude of the cross-subsidization between systems.

Q. How would these rates be calculated?

A. Rather than combine the costs, investments and billing determinants of all four water systems under single tariff pricing, systems would be combined based on minimizing the subsidies.

Q. What are some possible combinations of this rate consolidation alternative for Pasco County's water systems?

A. There are several possible combinations, including consolidating two

systems under one unified rate structure, while consolidating the other two systems under another unified rate structure. Another would be to combine three systems under a unified rate structure, while leaving the fourth system on a stand-alone basis. I would point out, however, that it is imperative that UIF provide staff with the correct stand-alone rates for each system, or else the subsidies resulting from the different combinations cannot be appropriately calculated.

Q. Have you reviewed UIF's Pasco County wastewater filing?

A. Yes, I have.

Q. Please share your comments.

A. First, as with the water system, the proposed BFCs for the Pasco County wastewater systems are not based on the appropriate equivalent residential connection (ERC) meter equivalents as provided by the American Water Works Association (AWWA) or Rule 25-30.110, Florida Administrative Code. As shown in the last column on Exhibit FJL-5, the differential between the utility's BFCs for meter sizes greater than 5/8" are consistently understated compared to the appropriate ERC differentials based on AWWA standards. This is an indication that the proposed rates for the Pasco County wastewater systems are incorrect, which means that staff calculations regarding potential subsidies between the Pasco County wastewater systems cannot be calculated correctly.

Q. Are there other problems?

A. Yes. Exhibit FJL-3 replicates, with the exception of Marion County, the utility's MFR Schedules E-2 for the wastewater systems at current annualized rates. As shown at the bottom of column (h) on p. 2 of Exhibit FJL-3, Pasco County's current rates and billing determinants appear to generate revenues

of $285,769 per its Schedule E-2. However, as also shown at the bottom of column (h), a calculation of those same rates and billing determinants yields revenues of $305,654, or $19,885 more than is shown on Pasco County's Schedule E-2 at current rates. Furthermore, Exhibit FJL-4 replicates, also with the exception of Marion County, the utility's MFR Schedules E-2 for the wastewater systems at proposed rates. As shown at the bottom of column (h) on p. 2 of Exhibit FJL-4, the proposed rates appear to generate revenues of $362,832, while a calculation of the proposed rates and billing determinants on that page yields revenues of $374,075, or $11,243 more than is shown on the corresponding MFR Schedule E-2, p. 6 for Pasco County.

Q. Why is this a problem?

A. These inconsistencies indicate that either the billing determinants are incorrect or that the proposed rates may be too high. Staff is unable to accurately calculate the subsidies flowing from one system to another under these circumstances.

Q. Are there more problems with the Pasco County wastewater filing?

A. Yes. A review of UIF's proposed wastewater gallonage charges indicates that the utility is proposing to eliminate the differential between residential and general (or commercial) service. However, the utility has provided no basis or support for this proposed change. Interestingly, the utility requested in Docket No. 930826-WS for Marion and Pinellas Counties that it be allowed to charge the same wastewater charge for residential and general service customers. The utility made the same request in Docket No. 940917-WS in a case involving Seminole, Orange and Pasco Counties. As discussed in Order No. PSC-94-0739-FOF-WS, issued on June 16, 1994, and in

Order No. PSC-95-0574-FOF-WS, issued on May 9, 1995, the Commission usually authorizes a differential in the wastewater gallonage charge to reflect the allowance for water used for irrigation and other purposes where the water is not collected and treated by the wastewater system. The Commission found it appropriate in both the aforementioned cases to continue a 20% differential in the wastewater gallonage charge between the utility's residential and general service customers.

In addition, the 20% differential is Commission practice. Since the wastewater gallonage charges have been calculated without a residential/general service differential, the resulting gallonage charges are incorrect. Again, proposed rates that are incorrect will preclude staff's appropriate subsidies calculations.

Q. Would you please summarize the problems associated with UIF's Pasco County filing?

A. Yes. With regard to the water system, due to the failure of the utility to provide information regarding the appropriate stand-alone rates for the Wis-Bar system, staff is unable to calculate any subsidization between systems that would result from moving from stand-alone rates to single tariff pricing. Furthermore, because the proposed rates generate more revenue than is shown on p. 3 of Pasco County MFR Schedule E-2, either the associated billing determinants or the proposed rates contained in the MFRs for Pasco County may be incorrect. If the proposed rates are incorrect, then staff's subsidy analysis will also be incorrect. If the billing determinants for Pasco County's water systems are incorrect, we will be unable to calculate even stand-alone rates, should the decision of the Commission be that the systems

remain on a stand-alone basis. Finally, UIF's proposed BFCs appear incorrect, as the ERC differentials are not consistent with either the requirements set forth in Rule 25-30.110, Florida Administrative Code, or water industry standards. This problem is yet another indication that the proposed rates are incorrect, which precludes an appropriate analysis of subsidies as well.

With regard to the wastewater system, the utility has, without support, proposed to eliminate the differential between residential and general (or commercial) service, which is not only contrary to the Commission's findings in prior UIF cases, but also contrary to Commission practice. Therefore, the calculation of the gallonage charges are incorrect. In addition, UIF's proposed BFCs appear incorrect. These problems are indications that the proposed rates for the wastewater system are incorrect. Staff cannot perform an appropriate subsidy analysis based on rates that are incorrect. Finally, because the proposed rates generate more revenue than is shown on p. 6 of Pasco County MFR Schedule E-2, either the associated billing determinants or the proposed rates contained in the MFRs for Pasco County may be incorrect. If the proposed rates are incorrect, then staff's subsidy analysis will also be incorrect. If the billing determinants for Pasco County's wastewater systems are incorrect, staff will be unable to calculate even stand-alone rates.

Based on the problems enumerated above, staff is unable to calculate rates on either a single tariff, consolidated or stand-alone basis. Therefore, I recommend that the requested rate relief for Pasco County be denied.

Q. Have you reviewed UIF's filing for its water and wastewater systems in

Seminole County?

A. Yes, I have.

Q. Would you please explain UIF's requested rate structure for the water systems in Seminole County?

A. Yes. Currently, there are eight water systems operating under a uniform rate structure, while the Oakland Shores system is priced on a stand-alone basis. The utility proposes to combine the Oakland Shores system with the other eight water systems, resulting in a county-wide single tariff rate structure.

Q. Are there problems associated with the utility's Seminole County water filing?

A. Yes. The primary area of concern centers around the appropriate customer count and resulting gallons sold for the Oakland Shores system. As shown on Exhibit (FS-1), Schedule No. 1 of utility witness Frank Seidman, the utility served an average of 224 customers in the Oakland Shores system during the test period. However, according to the Seminole County MFR Schedule E-2, p. 2, Oakland Shores accounted for 92 billing units (or 16 customers) during the test period. Based upon this discrepancy, I do not believe an appropriate analysis of the Oakland Shores system can be accomplished.

Q. Isn't it possible to appropriately analyze the Oakland Shores water system if one of the utility's witnesses agrees to the other witness's customer count?

A. Assuming the utility's witnesses can agree on the correct number of customers in the Oakland Shores system, there is still the equally serious problem of knowing the appropriate number of gallons that were billed to the

system. The information on the pages of MFR Schedule E-14 represents a detailed accounting, by customer class, meter size and individual billing code based on the different service areas, of the billing units and gallons sold during the test period. As shown on Seminole County MFR Schedules E-14, p. 94 and E-2, p. 2, the Oakland Shores system accounted for 96 billing units and 1,664,330 gallons attributable to those billing units during the test period. Since the information on Schedule E-2, p. 2 for Oakland Shores matches the detailed information shown on Schedule E-14, there is some level of assurance that the information is correct. However, Mr. Seidman's reported count for Oakland Shores of 224 customers is quite a serious discrepancy that must be resolved.

Q. What are the implications if Mr. Seidman's customer count is correct?

A. If Mr. Seidman's customer count is correct, that creates two additional problems. First, we have no data that indicates the number of gallons sold to those 224 customers. Second, the calculation of the current revenues for the Oakland Shores system as shown on Schedule E-2, p. 2, is based on 16 customers and the associated gallons sold, rather than on an average of 224 customers and the associated gallons sold to those customers. Even more troubling is that the proposed rates for Seminole County as shown on Schedule E-2, p. 3 appear to be based on 16 customers in Oakland Shores and the associated gallons. If the correct number of customers served in the Oakland Shores area during the test year was approximately 224, and a corresponding increase in the number of gallons is also reflected, not only would the proposed single tariff rates for Seminole County be incorrect, but the Oakland Shores system might in fact be overearning. In any event, staff is unable to

calculate the appropriate subsidies, to the extent they exist, between the Oakland Shores system and the remaining eight water systems.

Q. Are there any other problems associated with the Seminole County water systems filing?

A. Yes. As with the Pasco County filing, the proposed base facility charges for the Seminole County water system are not based on the appropriate equivalent residential connection (ERC) meter equivalents as provided by the American Water Works Association (AWWA) or Rule 25-30.110, Florida Administrative Code. As shown in the last column on Exhibit FJL-5, the differential between the utility's BFCs for meter sizes greater than 5/8" are all consistently understated compared to the appropriate ERC differentials based on AWWA standards. This is an indication that the proposed rates for the Seminole County water system are incorrect, which renders staff calculations regarding potential subsidies between the Seminole County water systems incorrect as well.

Q. Are there any problems associated with the Seminole County wastewater filing?

A. Yes. It appears that an incorrect number of gallons was used to calculate both the revenues based on current rates and the proposed rates. In addition, the utility has, without support and contrary to Commission practice, eliminated the residential/general service gallonage charge differential. Therefore, the calculation of the proposed wastewater gallonage charge is incorrect.

Based on the problems discussed above, staff is unable to calculate single tariff rates or stand-alone rates. Therefore, I recommend that the

requested rate relief for Seminole County be denied.

Q. Have you also analyzed Schedules E-1, E-2 and E-14 contained in the utility's MFRs which were sponsored by Mr. Lubertozzi with respect to the billing determinants, plus the current and proposed rates in each county?

A. Yes, I have.

Q. Do you have any comments to make regarding these schedules?

A. As discussed earlier, the billing determinants and/or the proposed rates for Pasco and Seminole Counties are suspect. In addition, as discussed in Staff Audit Exception no. 17, which was not contested by the utility, a 2" bulk wastewater customer in Marion County was added during the 2001 test year. The utility reported the actual number of bills and gallons, rather than present annualized bills and gallons, as would have been appropriate.

Q. What is the effect of not annualizing the bulk wastewater customer's data in Marion County?

A. As shown at the bottom of column (h) on p. 1 of Exhibit FJL-3, Marion County's current revenues are understated by $7,993 when compared to MFR Schedule E-2, p. 3. As shown at the bottom of column (h) on p. 1 of Exhibit FJL-4, Marion County's proposed revenues are understated by $8,845 when compared to MFR Schedule E-2, p. 4. Using the unannualized number of gallons sold when calculating the proposed gallonage charge ultimately results in an overstatement of that charge. The current, annualized revenues shown at the bottom of column (h) on p. 1 of Exhibit FJL-3 of $66,692 exceed the utility's requested revenue level for Marion County of $63,789 as shown on MFR Schedule E-2, p. 4. Given this information, I question whether the Marion County wastewater system is entitled to a rate increase.

Q. What are your recommended number of billing units and gallons sold associated with the 2" bulk wastewater customer in Marion County?

A. Consistent with the calculation of the annualized revenues for the 2" bulk customer as shown in Staff Audit Exception no. 17, converted to a monthly billing basis, I recommend 12 monthly billing units and 5,384,615 gallons sold.

Q. There are witnesses on behalf of staff from both the St. Johns and Southwest Florida Water Management Districts, correct?

A. Yes. Mr. Dwight Jenkins is from the St. Johns River Water Management District (SJRWMD), and Mr. Jay Yingling is from the Southwest Florida Water Management District (SWFWMD). Both gentlemen are appearing in this case as staff witnesses.

Q. Would you please explain the MOU that exists between the Commission and the five Water Management Districts (WMDs), and how the Commission and the WMDs work together in cases?

A. Yes. The Commission has a MOU with all five WMDs. In June 1991, the Commission and the five WMDs recognized that it is in the public interest that they engage in the joint goal to ensure efficient and conservative utilization of water resources in Florida, and that a joint, cooperative effort is necessary to implement an effective state-wide water conservation policy. The MOU memorializes the common objectives, principles and responsibilities of each agency in order to implement an effective state-wide water conservation policy.

Q. What are the common objectives of the two agencies as they relate to public water systems?

A. The common objectives as stated in the MOU include, but are not limited to:

(a) fostering conservation and the reduction of withdrawal demand of ground and surface water through, among other measures, employment of conservation promoting rate structures, maximization of reuse of reclaimed water, and through customer education programs;

(b) effectively employing the technical expertise of the WMDs regarding water resource development and water resource management, and employing Commission expertise in the economic regulation of utilities for the promotion of efficient water consumption in the public interest; and

(c) a requirement that the agencies shall exchange pertinent available information regarding water systems experiencing water availability problems.

Q. Have either Mr. Jenkins or Mr. Yingling made specific rate design requests on behalf of their respective WMD?

A. Yes, both Mr. Jenkins and Mr. Yingling make specific rate design requests based on their respective Water Management Districts' rules and water supply concerns. Their specific rate design requests will be addressed in the following section of my testimony.

Q. Let's move to the discussion of the appropriate design of water conservation-oriented rates. First, please describe UIF's current water rate design in each of its five counties.

A. Before I begin my discussion of the utility's current and proposed water rate designs, I wish to point out that I have included Pasco and Seminole

Counties in my discussion and analysis. This in no way changes my earlier recommendation that the requested rate relief for Pasco and Seminole Counties be denied. However, I have chosen to include Pasco and Seminole Counties in my rate design discussion in order to better illustrate how UIF has approached rate design in this case.

As shown on Exhibit FJL-1, the utility currently implements the traditional base facility charge (BFC)/uniform gallonage charge rate structure, billed bi-monthly, in almost all of its water systems included in this filing. However, as shown on p. 3 of Exhibit FJL-1, there are slight deviations in Pasco County. Three of the Pasco County systems - Wis-Bar, Buena Vista and Summertree - are billed monthly. In addition, the Wis-Bar system has a 3,000 gallon (kgal) allotment included in its BFC, while the Buena Vista system has a 5 kgal allotment included in its BFC. Finally, as shown on Exhibit FJL-1, the utility's current rates are designed to generate cost recovery percentages of: 1) 33% BFC/67% gallonage charge in Marion County; 2) 29% BFC/71% gallonage charge in Orange County; 3) 72% BFC/28% gallonage charge in Pasco County; 4) 56% BFC/44% gallonage charge in Pinellas County; and 5) 30% BFC/70% gallonage charge in Seminole County.

Q. Please describe UIF's proposed water rate design for the systems in this filing.

A. As shown on Exhibit FJL-2, the utility proposes virtually no changes to its current rate structures. As discussed earlier, UIF has proposed to implement single tariff pricing in Pasco and Seminole Counties, but to maintain the kgal allotments for the Wis-Bar and Buena Vista systems in Pasco County. UIF has also proposed to implement monthly billing in all five

counties. Finally, as shown at the bottoms of pages 3 through 5 of Exhibits FJL-1 and FJL-2, UIF has proposed to increase the BFC cost recovery percentages in Pasco, Pinellas and Seminole Counties.

Q. The utility has requested a change from bi-monthly to monthly billing. Did you analyze this proposal?

A. Yes. In response to staff's second set of interrogatories, no. 55, UIF was asked to provide the detailed additional costs associated with a switch from bi-monthly to monthly billing. Each county's cost per customer to convert to monthly billing, on both an annual and monthly basis, is shown on Exhibit FJL-6. The water rates per kgal for each county are also shown in the last column on this exhibit.

Q. What conclusions do you draw from this exhibit?

A. The additional monthly cost per customer ranges from $.09 in Marion County to $.17 in Seminole County. These additional charges are significantly less than the corresponding current water rates per kgal for each county. The potential gallonage charge savings for the customers by receiving water usage signals in a more timely manner, when compared to the cost incurred to provide the customers this information, make the conversion from bi-monthly to monthly billing a prudent decision. Furthermore, as discussed in the testimonies of Messrs. Jenkins and Yingling, both the SJRWMD and the SWFWMD advocate the use of monthly, rather than bi-monthly billing. Therefore, I recommend that the conversion to monthly billing be approved.

Q. Do you have any comments regarding the utility's proposal to keep the kgal allotments in the BFCs for the Wis-Bar and Buena Vista systems in Pasco County?

A. Yes. As I discussed in the single tariff pricing portion of my testimony, keeping these allotments in Pasco County's water rate structure would result in inequities to other Pasco County water customers. In addition, as discussed in the testimony of staff witness Yingling, UIF's allotments are significantly greater than the guidelines contained in the "Interim Minimum Requirements for Water Conserving Rate Structures" used by the SWFWMD, and as recommended by the American Water Works Association (AWWA). In effect, according to Mr. Yingling, the allotments contained in the BFCs are in effect flat rates which the SWFWMD does not consider to be water conserving. Mr. Yingling further states that the permittee may be required to demonstrate the revenue need to exceed the 15% suggested by the AWWA.

Q. Has the utility demonstrated any need to continue these gallonage allotments?

A. In my opinion, no. As discussed previously, in response to staff's second set of interrogatories, no. 56, UIF stated that it proposed to keep the kgal allotments in its Pasco County rate structures "to avoid confusion in the revenue calculation."

Q. What is your recommendation regarding UIF's request to keep the kgal allotments in the BFCs for the Wis-Bar and Buena Vista systems in Pasco County?

A. I recommend that the kgal allotments be discontinued.

Q. UIF has proposed to increase the BFC cost recovery percentages in Pasco, Pinellas and Seminole Counties. Have you analyzed this request?

A. Yes. As shown in Exhibits FJL-1 and FJL-2, UIF has proposed to increase the BFC cost recovery percentage in: 1) Pasco County from 72% to 76%;

2) Pinellas County from 56% to 57%; and 3) Seminole County from 30% to 36%.

Q. Do you agree with this proposal for any of these counties?

A. No, I do not. As discussed in staff witness Yingling's testimony, the utility's Pasco and Pinellas County systems are located in the Northern Tampa Bay Water Use Caution Area, and staff witness Jenkins stated that all of the UIF systems in Seminole and Orange Counties are located within identified Priority Water Resource Caution Areas. In these instances, the WMDs advocate the use of proper pricing signals as an incentive for customers to utilize proper conservation practices.

As also discussed in the testimonies of Messrs. Jenkins and Yingling, the Water Management Districts'(WMDs) preference for cost recovery is that no more than 40% be recovered through the BFC. The current 72% BFC cost recovery allocation for UIF's Pasco County systems is not consistent with the intent of water-conserving rate structures, as it greatly exceeds the SWFWMD's desire that the BFC percentage be as close to the 30% to 40% range as is practical. The BFC cost recovery for the Pinellas County system (Lake Tarpon) also exceeds 40% of revenues, leading the SWFWMD to recommend that those fixed charges be lowered as well. Although UIF's requested 36% BFC cost recovery in Seminole County is within the preference level of the SJRWMD, it represents a move away from sending a stronger conservation pricing signal.

Q. Let's move to the next portion of your testimony. Would you please explain the concept of revenue requirement reallocation?

A. Yes. When a system has both a water and a wastewater system, revenue requirement reallocation shifts a portion of the revenue requirement increase from one operating system to the other operating system. A reallocation may

flow from a water system to its corresponding wastewater system, or vice versa.

Q. Has the Commission ever found it appropriate to reallocate revenue requirement in prior cases?

A. Yes, the Commission has reallocated revenue requirement in four prior cases.

Q. What has been the purpose of the revenue requirement reallocations in the Commission's prior decisions?

A. Typically, reallocation of revenue requirement is used to offset the overearnings of a system, or is used to design a more conservation-oriented water rate.

Q. What has been the criteria used by the Commission when making reallocation decisions?

A. In prior Commission decisions, reallocation has occurred only when the combined water and wastewater systems shared, for the most part, a common customer base and a common service area.

Q. In your opinion, based on the criteria used in prior Commission decisions, should the Commission consider revenue requirement reallocation in this case?

A. No. There are three counties that have wastewater systems in this case: Marion, Pasco and Seminole. For reasons discussed earlier in my testimony, I recommend that the requested rate relief for the Pasco and Seminole County systems be denied. A review of the Marion county customer bases of the water and wastewater systems indicates that while the water system serves the Golden Hills/Crownwood system, the wastewater system serves the Crownwood area only.

Therefore, the number of customers and the areas served are sufficiently dissimilar to not warrant reallocation of Marion County's wastewater revenue requirement to its water system.

Q. Moving to the next section of your testimony, would you please describe your analysis of UIF's requested rate design for its water systems?

A. Yes. However, because this analysis leads to my illustrative rate designs in which I rely on the utility's billing data, I have excluded Pasco and Seminole Counties from this analysis for the reasons previously discussed.

In Marion and Orange counties, the utility has applied the proposed percentage revenue increase in that county in a virtually uniform fashion to both the BFC and gallonage charges. For example, as shown in column (h) at the bottom of p. 1 of Exhibit FJL-2, the utility is requesting a 31% increase in monthly service rate revenues in Marion County. Correspondingly, as shown in the last column on page 1 of Exhibit FJL-7, application of the requested 31% increase to both the BFC and gallonage charges results in a virtually uniform distribution of the requested increase across all consumption levels. Similarly, the utility's requested monthly revenue increase in Orange County of 91% is reflected in the last column on p. 2 of Exhibit FJL-7 as a virtually uniform, across the board increase.

In Pinellas County, UIF requested a 183% increase in revenues for its Lake Tarpon system. However, UIF did not apply its requested increase as an across the board increase to the BFC and gallonage charges as it did in Marion and Orange Counties. Rather, as discussed earlier and in the testimony of staff witness Yingling, the utility requested a slight increase in the BFC cost allocation recovery percentage from 56% to 57%. As shown in the last

column on p. 3 of Exhibit FJL-7, this would result in slightly greater percentage increases being realized by customers with little or no consumption, with the percentage increase actually decreasing as consumption rises. This type of rate design, especially in a Water Use Caution Area as is the case with Lake Tarpon, is contrary to the desires of the SWFWMD and is also contrary to Commission practice.

Q. How is the rate design for Pinellas County contrary to Commission practice?

A. When utilities are located within Water Use Caution Areas, it is Commission practice to design the rates such that as consumption increases, the customer must pay an increasingly greater share of the cost of water. In this way, customers have a stronger incentive to conserve as their consumption increases. The utility's proposal does exactly the opposite: as consumption increases, the proposed percentage increase diminishes.

Q. You mentioned earlier that you will present a series of illustrative rate designs. Will the testimonies of Mr. Yingling and Mr. Jenkins affect your illustrative rate designs?

A. Yes. Mr. Yingling has testified that since the systems in Marion and Pinellas Counties are within the SWFWMD limits for per capita consumption, that there is no requirement by the SWFWMD that the systems in Marion and Pinellas Counties implement an inclining block rate structure. However, Mr. Yingling does point out that the BFC allocation percentages proposed in ~~Marion~~ Pasco and Pinellas Counties should be reduced.

Mr. Jenkins testified that all of the utility's systems located in the SJRWMD are located in Priority Water Resource Caution Areas. He further

testified that the SJRWMD will, pursuant to its rules, require UIF to implement conservation rate structures, which are generally in the form of three or four tier inclining block rates.

Therefore, my illustrative rate designs which explain how UIF's proposed water rate designs should be modified for Marion, Orange and Pinellas Counties are based in large part on the testimonies of Mr. Yingling and Mr. Jenkins. This is in cooperation with their respective WMDs, and consistent with our Memorandum of Understanding with their agencies. Again, I have excluded Pasco and Seminole Counties from this analysis. So that my analysis and rate design will be as comparable as possible to the utility's, I have based Exhibit FJL-8 on UIF's requested revenues from monthly service rates of $199,342 from Marion County, $158,825 from Orange County and $156,620 from Pinellas County, as well as UIF's corresponding bills, ERCs and gallons for those respective counties.

Q. Please explain in general terms what illustrative rate designs you will be recommending for UIF's water systems.

A. My illustrative rate designs for Marion and Pinellas Counties will center around a traditional BFC/gallonage charge rate structure, while my illustrative rate design for Orange County will be based on three-tier inclining block rates. All of my illustrative rate designs may be considered conservation-oriented.

Q. Please begin with your illustrative rate design of the utility's Marion County water system.

A. As shown on p. 1 of Exhibit FJL-8, I have calculated the price increases for the Marion County systems under four different scenarios. Although an inclining-block rate structure is not required in this case, one method of

making the rate structure more conservation-oriented is by shifting some of the cost recovery from the BFC to the gallonage charge.

Q. How should an appropriate BFC allocation percentage be designed?

A. The appropriate BFC allocation percentage is one that permits the utility to recover a significant share of its fixed costs while at the same time sending customers the proper pricing signals to encourage them to control their water usage.

Q. Would you please explain?

A. There are several things to keep in mind when selecting an appropriate BFC vs. gallonage charge allocation. Due to revenue stability concerns, one should exercise caution when the BFC allocation percentage is decreased such that the new BFC is less than the current BFC. In addition, when there is an exceptionally seasonal customer base, a comparison should be made between the percentage increases at very low or no consumption levels vs. the overall percentage increase to the system. I recommend caution if there is a great disparity between these percentages, as the utility may not recover sufficient revenues during part of the year.

Q. Do you agree in theory that placing more of the cost recovery burden in the gallonage charge places the utility at risk for greater revenue instability?

A. In theory, a move away from revenues generated through fixed charges to revenues generated through gallonage charges will increase the uncertainty about the revenue stream. In practice, however, the variability of revenue received exists within a continuum. For example, if the Commission were to set the BFC at zero, making the utility's revenue requirement totally

dependent on the number of gallons sold, in months of extremely low usage there could be the risk that revenues generated might not cover fixed costs. This situation could place the utility at greater risk. At the other extreme, the Commission could set the BFC at 100% of the utility's revenue requirement and thereby eliminate any variability in revenue associated with usage.

Q. Will placing less than 33% of the utility's cost recovery burden on the BFC in Marion County place the utility at a greater risk for revenue instability?

A. Yes. However, an analysis of the billing data for Marion County reveals average consumption per residential customer of approximately 7.7 kgal per month, and does not indicate an exceptionally seasonal customer base. Therefore, I believe the magnitude of the cost recovery shifts resulting in a BFC allocation percentage of 25% are insignificant compared to the resulting improved conservation pricing signals sent to customers, while at the same time minimizing the price increases for largely nondiscretionary use.

Q. You mentioned earlier that the appropriate BFC allocation percentage is one that permits the utility to recover a significant share of its fixed costs while also sending customers the proper conservation pricing signals. How would this analysis be performed?

A. This analysis is based on the fact that there will be a certain baseline "fixed" level of water sold to customers during the year. In the case of Marion County, I believe it is reasonable to assume this baseline level is represented by one-third of water sold to the utility's customers. It is not necessary for 100% of the utility's fixed costs to be recovered solely through the BFC if a combination of the BFC and the revenues generated by this

baseline level of usage combine to cover fixed costs. After fixed costs are recovered, it is entirely appropriate for the incremental variable costs to be recovered through the revenues generated by the number of gallons sold.

Q. Have you performed the analysis just described for Marion County?

A. Yes, I have. Based on a 25% BFC, the revenues generated from the resulting BFCs, based on the simplifying assumption that all meters are 5/8", plus one-third of the kgals sold in Marion County during the test year yield slightly greater than $70,000. This figure is greater than the utility's proposed fixed charge revenue amount of $65,499 as shown at the bottom of column (g) on p. 1 of Exhibit FJL-2.

Q. What does the analysis on p. 1 of Exhibit FJL-8 reveal?

A. As shown on page 1 of this exhibit, a preferable, more conservation-oriented rate structure to that proposed by UIF is one that is based on a BFC cost recovery allocation level of less than the 33% proposed by UIF. This results in price signals sent to the medium and high consumption users which are greater than the price increases based on a BFC of 33%. My recommendation is based upon a balancing of the utility's financial stability and generally accepted conservation principles.

Q. Please explain your illustrative rate design of the utility's Pinellas County water system.

A. As shown on p. 6 of Exhibit FJL-8, I have calculated the price increases for the Pinellas County system under four different scenarios in a manner similar to that of the Marion County systems. Although an inclining-block rate structure is not required in Pinellas County, I have explored different BFC percentage allocations as a method of making the rate structure more

conservation-oriented.

Q. How should an appropriate BFC allocation percentage be designed for the Lake Tarpon system?

A. An analysis of the billing data for this system indicates that approximately 30% of the residential customer bills are at consumption levels of 1 kgal or less, and almost 50% of these bills are captured at consumption levels of 2 kgal or less. This indicates a very seasonal customer base. As I stated earlier, caution should be used when designing an appropriate BFC allocation for a very seasonal customer base.

My analysis included as a point of comparison the utility's request that 57% of the revenue recovery be included in the BFC. In order to make this rate structure more conservation oriented, I then lowered the BFC percentages to a range between 30% and 50%.

Q. What did your analysis reveal?

A. UIF has requested a revenue increase in Pinellas County of 183%. However, as shown on p. 6 of Exhibit FJL-8, the percentage price increases at a BFC of 40% yield increases ranging from 103% for a customer with no consumption to 161% for a customer using 2 kgal. The corresponding percentages are even lower at a BFC of 30%. I am concerned that placing 40% or less of the utility's cost recovery burden in the BFC in Pinellas County will place the utility at a greater risk for revenue instability. In this case, a balancing of the utility's financial stability and generally accepted conservation principles must be considered.

Q. You stated that your illustrative rate design for Orange County would be based on inclining block rates. Please explain the steps involved in

evaluating and calculating an inclining block rate structure.

A. There are several steps involved in evaluating and calculating an inclining-block rate structure, including but not limited to determining: 1) the appropriate "conservation adjustment," if any; 2) the appropriate usage blocks; and 3) the appropriate usage block rate factors.

Q. Please describe your illustrative rate designs for Orange County.

A. Consistent with the rules of the SJRWMD, I recommend an inclining block rate structure for Orange County. In Exhibit FJL-8, the analysis is first categorized by the selection of different usage blocks. I believe one combination of usage blocks that merits consideration is for usage at 0-10 kgal, 10-20 kgal, and 20+ kgal (0-10-20 kgal). This set of usage blocks is presented on pages 2 and 3 of Exhibit FJL-8. The second combination of usage blocks, presented on pages 4 and 5 of Exhibit FJL-8, is for usage at 0-8 kgal, 8-16 kgal, and 16+ kgal (0-8-16 kgal).

For each set of usage blocks evaluated, there are two alternatives for BFC vs. gallonage charge cost recovery: BFC = 29%, which is consistent with UIF's proposal, and BFC = 25%. For example, p. 2 of Exhibit FJL-8 is based on usage blocks of 0-10-20 kgal, with a BFC allocation of 29%. Page 3 of Exhibit FJL-8 also examines the 0-10-20 kgal usage blocks, but at a BFC allocation of 25%. The lower the BFC allocation percentage, and, therefore, the greater the gallonage charge allocation percentage, the more conservation oriented the rate is considered.

The same pattern is repeated for pages 4 and 5 of Exhibit FJL-8, but for the 0-8 kgal, 8-16 kgal and 16+ kgal usage blocks. Finally, pages 2 through 5 contains the same 4 sets of usage block rate factors: 1) 1/1/1; 2)

1/1.25/1.5; 3) 1/1.25/2; and 4) 1/1.5/2.

Q. What does an analysis of pages 2 through 5 of Exhibit FJL-8 reveal?

A. First, a BFC of 25% is necessary in order to generate percentage price increases that steadily climb with consumption. This is consistent with Commission practice. Therefore, comparing the percentage price increases on p. 3 to those corresponding increases on p. 5 of Exhibit FJL-8, usage block rate factors of either 1/1.25/2 or 1/1.5/2 result in the greatest magnitude of price increase differential between low vs. high water consumption. Based on a BFC of 25% and usage block rate factors of either 1/1.25/2 or 1/1.5/2, there is little difference when comparing the price changes generated by the 0-10-20 kgal usage blocks vs. the 0-8-16 kgal usage blocks. Ultimately, I recommend the usage blocks of 0-8-16 kgal because slightly more customers will be subject to the rate in the third tier.

Q. Please describe UIF's proposed wastewater rate designs.

A. I have excluded Pasco and Seminole Counties from this analysis for the reasons previously discussed. In Marion County, UIF has proposed to allocate its requested percentage increase in revenues in an across the board fashion similar to its proposed water system rate design.

Q. Have you designed wastewater rates for the Marion County system?

A. No. As I discussed earlier in my testimony, based on an annualization of Marion County's wastewater billing determinants, the resulting revenues generated under current rates is greater than the utility's requested revenues. The Marion County wastewater system may be overearning; therefore, I have not calculated illustrative wastewater rates.

Q. Moving on to the next portion of your testimony, you have read staff

witness Yingling's discussion of the 1999 Price Elasticity Study, correct?

A. Yes, I have.

Q. Do you believe a reduction in water demand (repression) will occur in this case, and, if so, how should the demand reduction be estimated?

Q. Yes. I believe it is reasonable to expect a reduction in demand (repression) caused by an increase in the water rates. I also believe it is reasonable to estimate demand reductions based on the long-run price elasticities found in the District's study and discussed in Mr. Yingling's testimony. Specifically, Mr. Yingling testifies that when gallonage prices are below $1.50 per kgal, price elasticity is estimated to be -0.398; for gallonage prices between $1.50 per kgal and $3.00, the price elasticity is estimated to be ~~-0.682~~ -0.697, and for gallonage prices above $3.00 per kgal, price elasticity is estimated to be ~~-0.247~~ -0.242. Furthermore, as testified by Mr. Yingling, it can be expected that 50% of the long-run price impact will occur in the first year.

Q. Do you have any concluding remarks?

A. Yes, I do. My recommendations are based wholly on the utility's proposed filing, minus the requested rate relief in Pasco and Seminole Counties. To the extent my recommendations are used in staff's final recommendation in this case, the rate calculations should be based on staff's final recommended revenue requirement, as well as on staff's final recommended bills, ERCs and consumption.

Q. Does this conclude your testimony?

A. Yes.

UTILITIES, INC. OF FLORIDA: CURRENT WATER RATE DESIGN

MARION COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Bimonthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Bimonthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Crownwood of Ocala							
5/8" Meter	2,265,650	427	$2.25	$5,098	$8.16	$3,484	$8,582
Golden Hills							
5/8" Meter	1,821,480	138	$2.25	$4,098	$8.16	$1,126	$5,224
1" Meter	36,581,293	2,045	$2.25	$82,308	$20.40	$41,718	$124,026
1" Meter Irrigation (Golden Hills)	44,250	29	$2.25	$100	$20.40	$592	$691
Total Residential	40,712,673	2,639					$138,524
General Service							
Crownwood of Ocala							
5/8" Meter	189,020	12	$2.25	$425	$8.16	$98	$523
5/8" Meter- Irrigation (Crownwood)	2,219,980	102	$2.25	$4,995	$8.16	$832	$5,827
1.5" Meter - Irrigation (Crownwood)	824,200	6	$2.25	$1,854	$40.79	$245	$2,099
Golden Hills							
5/8" Meter	0	6	$2.25	$0	$8.16	$49	$49
1" Meter	135,070	36	$2.25	$304	$20.40	$734	$1,038
1.5" Meter	33,350	7	$2.25	$75	$40.79	$286	$361
4" Meter	1,103,100	6	$2.25	$2,482	$203.98	$1,224	$3,706
Total General Service	4,504,720	175					$13,603
Current Totals	**45,217,393**	**2,814**		**$101,739**		**$50,388**	**$152,126**
						per E-2:	**$152,126**
						E-2 understated:	**$0**

Current Cost Recovery	**67% Gal Chg**	**33% BFC**

UTILITIES, INC. OF FLORIDA: CURRENT WATER RATE DESIGN

ORANGE COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Bimonthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Bimonthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter	23,994,410	1,672	$2.07	$49,668	$12.16	$20,332	$70,000
5/8" Meter	4,175,360	260	$2.07	$8,643	$12.16	$3,162	$11,805
1" Meter	31,690	6	$2.07	$66	$30.32	$182	$248
Total Residential	28,201,460	1,938					$82,052
General Service							
5/8" Meter	303,970	12	$2.07	$629	$12.16	$146	$775
1" Meter	112,340	6	$2.07	$233	$30.32	$182	$414
Total General Service	416,310	18					$1,190
Current Totals	**28,617,770**	**1,956**		**$59,239**		**$24,003**	**$83,242**
						per E-2:	**$83,242**
						E-2 understated:	**$0**

Current Cost Recovery	**71% Gal Chg**	**29% BFC**

UTILITIES, INC. OF FLORIDA: CURRENT WATER RATE DESIGN

PASCO COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Wis-Bar							
5/8" Meter (1)	2,678,464	1,614	$1.89	$5,062	$15.56	$25,114	$30,176
Buena Vista							
5/8" Meter (2)	33,230,858	13,176	$0.43	$14,289	$8.88	$117,003	$131,292
Summertree/Paradise Point							
5/8" Meter	21,078,739	10,088	$1.51	$31,829	$7.95	$80,200	$112,028
Orangewood (3)							
5/8" Meter	28,653,818	6,818	$1.10	$31,519	$9.50	$64,771	$96,290
1" Meter Irrigation	94,250	24	$1.10	$104	$23.77	$570	$674
Total Residential	85,736,129	31,720					$370,461
General Service							
Orangewood							
5/8" Meter	799,462	204	$1.10	$879	$9.50	$1,938	$2,817
1" Meter	1,306,797	84	$1.10	$1,437	$23.77	$1,997	$3,434
1.5" Meter	312,100	12	$1.10	$343	$47.51	$570	$913
2" Meter	101,900	12	$1.10	$112	$76.03	$912	$1,024
4" Meter	0	0	$1.10		$237.56		
5/8" Meter - Irrigation	0	0	$1.10		$9.50		
1.5" Meter - Irrigation	0	0	$1.10		$47.51		
Total General Service	2,520,259	312					$8,189
Commercial							
Summertree/Paradise Point							
5/8" Meter	3,409,470	68	$1.51	$5,148	$7.95	$541	$5,689
1" Meter	308,270	24	$1.51	$465	$19.91	$478	$943
2" Meter	20,896,040	240	$1.51	$31,553	$63.70	$15,288	$46,841
Total Commercial	24,613,780	332					$53,473
Current Totals	**112,870,168**	**32,364**		**$122,742**		**$309,381**	**$432,124**
						per E-2:	**$399,736**
						E-2 understated:	**($32,388)**

Current Cost Recovery	**28% Gal Chg**	**72% BFC**

(1) Includes a 3 kgal allotment in the base facility charge.
(2) Includes a 5 kgal allotment in the base facility charge.
(3) For comparability purposes, Orangewood's bi-monthly rates have been presented in monthly rate form.

UTILITIES, INC. OF FLORIDA: CURRENT WATER RATE DESIGN

PINELLAS COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	Gallons	Bimonthly Billing Units	Rates per 1,000 gal	Gallonage Revenue	Bimonthly Base Charge	Base Chg. Revenues	Total Revenue
5/8" Meter	20,932,458	3,016	$1.07	$22,398	$9.10	$27,446	$49,843
1" Meter	251,766	67	$1.07	$269	$22.76	$1,525	$1,794
Total Residential	21,184,224	3,083					$51,638
General Service							
5/8" Meter	1,660	12	$1.07	$2	$9.10	$109	$111
1" Meter	8,100	6	$1.07	$9	$22.76	$137	$145
2" Meter	1,681,100	24	$1.07	$1,799	$72.81	$1,747	$3,546
Total General Service	1,690,860	42					$3,802
Current Totals	**22,875,084**	**3,125**		**$24,476**		**$30,964**	**$55,439**
						per E-2:	**$55,439**
						E-2 understated:	**($0)**

Current Cost Recovery	**44%**	**56%**
	Gal Chg	**BFC**

UTILITIES, INC. OF FLORIDA: CURRENT WATER RATE DESIGN

SEMINOLE COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Bimonthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Bimonthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter	232,737,914	15,577	$1.69	$393,327	$11.12	$173,216	$566,543
1" Meter	1,708,440	79	$1.69	$2,887	$27.79	$2,195	$5,083
1" Meter	0	0	$1.69	$0	$55.53	$0	$0
5/8" Meter Irrigation	880,060	62	$1.69	$1,487	$11.12	$689	$2,177
1" Meter Irrigation	0	0	$1.69	$0	$27.79	$0	$0
Oakland Shores							
5/8" Meter	1,664,330	96	$2.07	$3,445	$12.16	$1,167	$4,613
1" Meter Irrigation	0	0	$2.07	$0	$30.32	$0	$0
Total Residential	236,990,744	15,814					$578,415
General Service							
5/8" Meter	753,000	48	$1.69	$1,273	$11.12	$534	$1,806
1" Meter	785,370	24	$1.69	$1,327	$27.79	$667	$1,994
1.5" Meter	620,992	12	$1.69	$1,049	$55.53	$666	$1,716
2" Meter	2,996,900	6	$1.69	$5,065	$88.92	$534	$5,598
3" Meter	2,704,450	6	$1.69	$4,571	$177.80	$1,067	$5,637
4" Meter	0	1	$1.69	$0	$277.83	$278	$278
5/8" Meter Irrigation	0	0	$1.69	$0	$11.12	$0	$0
1" Meter Irrigation	172,560	6	$1.69	$292	$27.79	$167	$458
1.5" Meter Irrigation	0	0	$1.69	$0	$55.53	$0	$0
2" Meter	1,046,670	6	$1.69	$1,769	$88.92	$534	$2,302
Total General Service	9,079,942	109					$19,791
Current Totals	**246,070,686**	**15,923**		**$416,492**		**$181,714**	**$598,205**
						per E-2:	**$598,205**
						E-2 understated:	**$0**

Current Cost Recovery	**70% Gal Chg**	**30% BFC**

Source: Utilities, Inc. of Florida, MFR Schedule E-2 (revised 3/25/03 = Lubertozzi Deposition Late Filed Exhibit No. 4).

UTILITIES, INC. OF FLORIDA: PROPOSED WATER RATE DESIGN

MARION COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Crownwood of Ocala							
5/8" Meter	2,265,650	854	$2.96	$6,706	$5.30	$4,526	$11,233
Golden Hills							
5/8" Meter	1,821,480	276	$2.96	$5,392	$5.30	$1,463	$6,854
1" Meter	36,581,293	4,090	$2.96	$108,281	$13.26	$54,233	$162,514
1" Meter Irrigation (Golden Hills)	44,250	58	$2.96	$131	$13.26	$769	$900
Total Residential	40,712,673	5,278					$181,501
General Service							
Crownwood of Ocala							
5/8" Meter	189,020	24	$2.96	$559	$5.30	$127	$687
5/8" Meter- Irrigation (Crownwood)	2,219,980	204	$2.96	$6,571	$5.30	$1,081	$7,652
1.5" Meter - Irrigation (Crownwood)	824,200	12	$2.96	$2,440	$26.51	$318	$2,758
Golden Hills							
5/8" Meter	0	12	$2.96	$0	$5.30	$64	$64
1" Meter	135,070	72	$2.96	$400	$13.26	$955	$1,355
1.5" Meter	33,350	14	$2.96	$99	$26.51	$371	$470
4" Meter	1,103,100	12	$2.96	$3,265	$132.59	$1,591	$4,856
Total General Service	4,504,720	350					$17,841
Proposed Totals	**45,217,393**	**5,628**		**$133,843**		**$65,499**	**$199,342**
						per E-2:	**$199,445**
						E-2 overstated:	**$103**

Proposed Cost Recovery	**67%**	**33%**
	Gal Chg	**BFC**

Proposed Percentage Increase in Monthly Service Revenues (recalculated)	**31%**

UTILITIES, INC. OF FLORIDA: PROPOSED WATER RATE DESIGN

ORANGE COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter	23,994,410	3,344	$3.94	$94,538	$11.67	$39,024	$133,562
5/8" Meter	4,175,360	520	$3.94	$16,451	$11.67	$6,068	$22,519
1" Meter	31,690	12	$3.94	$125	$29.10	$349	$474
Total Residential	28,201,460	3,876					$156,556
General Service							
5/8" Meter	303,970	24	$3.94	$1,198	$11.67	$280	$1,478
1" Meter	112,340	12	$3.94	$443	$29.10	$349	$792
Total General Service	416,310	36					$2,270
Proposed Totals	**28,617,770**	**3,912**		**$112,754**		**$46,071**	**$158,825**
						per E-2:	**$158,947**
						E-2 overstated:	**$122**

Proposed Cost Recovery	**71%**	**29%**
	Gal Chg	**BFC**

Proposed Percentage Increase in Monthly Service Revenues (recalculated) 91%

UTILITIES, INC. OF FLORIDA: PROPOSED WATER RATE DESIGN

PASCO COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	Gallons	Monthly Billing Units	Rates per 1,000 gal	Gallonage Revenue	Monthly Base Charge	Base Chg. Revenues	Total Revenue
Wis-Bar							
5/8" Meter (1)	2,678,464	1,614	$1.21	$3,241	$12.78	$20,627	$23,868
Buena Vista							
5/8" Meter (2)	33,230,858	13,176	$1.21	$40,209	$12.78	$168,389	$208,599
Summertree/Paradise Point							
5/8" Meter	21,078,739	10,088	$1.21	$25,505	$12.78	$128,925	$154,430
Orangewood							
5/8" Meter	28,653,818	6,818	$1.21	$34,671	$12.78	$87,134	$121,805
1" Meter Irrigation	94,250	24	$1.21	$114	$25.00	$600	$714
Total Residential	85,736,129	31,720					$509,416
General Service							
Orangewood							
5/8" Meter	799,462	204	$1.21	$967	$12.78	$2,607	$3,574
1" Meter	1,306,797	84	$1.21	$1,581	$25.00	$2,100	$3,681
1.5" Meter	312,100	12	$1.21	$378	$32.50	$390	$768
2" Meter	101,900	12	$1.21	$123	$50.00	$600	$723
4" Meter	0	0	$1.21		$262.50		
5/8" Meter - Irrigation	0	0	$1.21		$12.78		
1.5" Meter - Irrigation	0	0	$1.21		$32.50		
Total General Service	2,520,259	312					$8,747
Commercial							
Summertree/Paradise Point							
5/8" Meter	3,409,470	68	$1.21	$4,125	$12.78	$869	$4,994
1" Meter	308,270	24	$1.21	$373	$25.00	$600	$973
2" Meter	20,896,040	240	$1.21	$25,284	$50.00	$12,000	$37,284
Total Commercial	24,613,780	332					$43,252
Current Totals	**112,870,168**	**32,364**		**$136,573**		**$424,841**	**$561,414**
						per E-2:	**$517,845**
						E-2 understated:	**($43,569)**

Proposed Cost Recovery	**24%** Gal Chg	**76%** BFC

Proposed Percentage Increase in Monthly Service Revenues (recalculated)	**30%**

(1) Includes a 3 kgal allotment in the base facility charge.
(2) Includes a 5 kgal allotment in the base facility charge.

UTILITIES, INC. OF FLORIDA: PROPOSED WATER RATE DESIGN

PINELLAS COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter	20,932,458	6,032	$2.92	$61,123	$13.20	$79,622	$140,745
1" Meter	251,766	134	$2.92	$735	$33.00	$4,422	$5,157
Total Residential	21,184,224	6,166					$145,902
General Service							
5/8" Meter	1,660	24	$2.92	$5	$13.20	$317	$322
1" Meter	8,100	12	$2.92	$24	$33.00	$396	$420
2" Meter	1,681,100	48	$2.92	$4,909	$105.57	$5,067	$9,976
Total General Service	1,690,860	84					$10,717
Proposed Totals	**22,875,084**	**6,250**		**$66,795**		**$89,825**	**$156,620**
						per E-2:	**$156,556**
						E-2 understated:	**($64)**
Proposed Cost Recovery				**43% Gal Chg**		**57% BFC**	
Proposed Percentage Increase in Monthly Service Revenues (recalculated)							**183%**

UTILITIES, INC. OF FLORIDA: PROPOSED WATER RATE DESIGN

SEMINOLE COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter	232,737,914	31,154	$2.01	$467,803	$8.37	$260,759	$728,562
1" Meter	1,708,440	158	$2.01	$3,434	$19.04	$3,008	$6,442
1" Meter	0	0	$2.01	$0	$38.04	$0	$0
5/8" Meter Irrigation	880,060	124	$2.01	$1,769	$8.37	$1,038	$2,807
1" Meter Irrigation	0	0	$2.01	$0	$19.04	$0	$0
Oakland Shores							
5/8" Meter	1,664,330	192	$2.01	$3,345	$8.37	$1,607	$4,952
1" Meter Irrigation	0	0	$2.01	$0	$19.04	$0	$0
Total Residential	236,990,744	31,628					$742,764
General Service							
5/8" Meter	753,000	96	$2.01	$1,514	$8.37	$804	$2,317
1" Meter	785,370	48	$2.01	$1,579	$19.04	$914	$2,493
1.5" Meter	620,992	24	$2.01	$1,248	$38.04	$913	$2,161
2" Meter	2,996,900	12	$2.01	$6,024	$60.91	$731	$6,755
3" Meter	2,704,450	12	$2.01	$5,436	$121.79	$1,461	$6,897
4" Meter	0	2	$2.01	$0	$190.31	$381	$381
5/8" Meter Irrigation	0	0	$2.01	$0	$8.37	$0	$0
1" Meter Irrigation	172,560	12	$2.01	$347	$19.04	$228	$575
1.5" Meter Irrigation	0	0	$2.01	$0	$38.04	$0	$0
2" Meter	1,046,670	12	$2.01	$2,104	$60.91	$731	$2,835
Total General Service	9,079,942	218					$24,414
Current Totals	**246,070,686**	**31,846**		**$494,602**		**$272,575**	**$767,177**
						per E-2:	**$767,181**
						E-2 overstated:	**$4**

Proposed Cost Recovery	**64% Gal Chg**	**36% BFC**

Proposed Percentage Increase in Monthly Service Revenues (recalculated)	**28%**

Source: Utilities, Inc. of Florida, MFR Schedule E-2 (revised 3/25/03 = Lubertozzi Deposition Late Filed Exhibit No. 4).

UTILITIES, INC. OF FLORIDA: CURRENT WASTEWATER RATE DESIGN

MARION COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Bimonthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Bimonthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Crownwood of Ocala							
5/8" Meter (1)	1,995,000	427	$4.54	$9,057	$58.07	$24,796	$33,853
Total Residential	1,995,000	427					$33,853
General Service							
Crownwood of Ocala							
5/8" Meter	55,580	6	$5.46	$303	$58.07	$348	$652
2" Meter (2)	3,665,375	9	$5.46	$20,013	$464.51	$4,181	$24,194
2" Meter -- annualized/corrected (3)	1,719,240	-3	$5.46	$9,387	$464.51	($1,394)	$7,994
Total General Service	5,440,195	12					$32,839
Current Totals	**7,435,195**	**439**		**$38,761**		**$27,931**	**$66,692**
						per E-2:	**$58,699**
						E-2 understated:	**($7,993)**

Current Cost Recovery	**58% Gal Chg**	**42% BFC**

(1) Adjusted for bi-monthly maximum of 20,000 gallons.
(2) Actual data per Marion County MFR Schedule E-2, p. 3.
(3) Adjustment results in total annualized revenue for 2" customer of $32,188 per Staff Audit Exception no. 17.

UTILITIES, INC. OF FLORIDA: CURRENT WASTEWATER RATE DESIGN

PASCO COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Wis-Bar							
5/8" Meter	0	1,614	$0.00	$0	$10.98	$17,722	$17,722
5/8" Meter (Water - 629)	0	324	$0.00	$0	$10.98	$3,558	$3,558
5/8" Meter Multi	0	12	$0.00	$0	$7.32	$88	$88
Summertree/Paradise Point							
5/8" Meter	21,841,299	10,088	$7.80	$170,362	$10.36	$104,512	$274,874
Total Residential	21,841,299	12,038					$296,241
Commercial							
Summertree/Paradise Point							
5/8" Meter	0	8	$8.17	$0	$10.36	$83	$83
1" Meter	308,270	24	$8.17	$2,519	$25.90	$622	$3,140
2" Meter	635,910	12	$8.17	$5,195	$82.90	$995	$6,190
Total Commercial	944,180	44					$9,413
Current Totals	**22,785,479**	**12,082**		**$178,076**		**$127,578**	**$305,654**
						per E-2:	**$285,769**
						E-2 understated:	**($19,885)**

Current Cost Recovery	**58%**	**42%**
	Gal Chg	**BFC**

UTILITIES, INC. OF FLORIDA: CURRENT WASTEWATER RATE DESIGN

SEMINOLE COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Bimonthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Bimonthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter (1)	96,914,000	8,549	$2.36	$228,717	$16.83	$143,880	$372,597
Flat Rate @ 15,000 gallons	0	6	$0.00	$0	$49.66	$298	$298
Total Residential	96,914,000	8,555					$372,895
General Service							
5/8" Meter	106,070	12	$2.81	$298	$16.83	$202	$500
1" Meter	280,910	18	$2.81	$789	$42.06	$757	$1,546
1.5" Meter	0	0	$2.81	$0	$84.19	$0	$0
2" Meter	2,996,900	6	$2.81	$8,421	$134.70	$808	$9,229
4" Meter	2,704,450	7	$2.81	$7,600	$420.91	$2,946	$10,546
Total General Service	6,088,330	43					$21,822
Current Totals	**103,002,330**	**8,598**		**$245,825**		**$148,891**	**$394,716**
						per E-2:	**$394,716**
						E-2 understated:	**($0)**

Current Cost Recovery	**62%**	**38%**
	Gal Chg	**BFC**

(1) Adjusted for bi-monthly maximum of 20,000 gallons.

Source: Utilities, Inc. of Florida, MFR Schedule No. E-2 (revised 3/25/03 = Lubertozzi Deposition Late Filed Exhibit No. 4).

UTILITIES, INC. OF FLORIDA: PROPOSED WASTEWATER RATE DESIGN

MARION COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Crownwood of Ocala							
5/8" Meter (1)	1,995,000	854	$5.01	$9,995	$31.07	$26,534	$36,529
Total Residential	1,995,000	854					$36,529
General Service							
Crownwood of Ocala							
5/8" Meter	55,580	12	$6.02	$335	$31.07	$373	$707
2" Meter (2)	3,665,375	18	$6.02	$22,066	$248.51	$4,473	$26,539
2" Meter -- annualized/corrected (3)	1,719,240	-6	$6.02	$10,350	$248.51	($1,491)	$8,859
Total General Service	5,440,195	24					$36,105
Current Totals	**7,435,195**	**878**		**$42,745**		**$29,889**	**$72,634**
						per E-2:	**$63,789**
						E-2 understated:	**($8,845)**

Current Cost Recovery	**59%**	**41%**
	Gal Chg	**BFC**

Proposed Percentage Increase in Monthly Service Revenues (recalculated) 9%

(1) Adjusted for monthly maximum of 10,000 gallons..
(2) Actual data per Marion County MFR Schedule E-2, p. 4.
(3) Additional annualized gallons sold from Staff Audit Exception no. 17.

UTILITIES, INC. OF FLORIDA: PROPOSED WASTEWATER RATE DESIGN

PASCO COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
Wis-Bar							
5/8" Meter	0	1,614	$0.00	$0	$22.51	$36,331	$36,331
5/8" Meter (Water - 629)	0	324	$0.00	$0	$22.51	$7,293	$7,293
5/8" Meter Multi	0	12	$0.00	$0	$22.51	$270	$270
Summertree/Paradise Point							
5/8" Meter	21,841,299	10,088	$4.41	$96,320	$22.51	$227,081	$323,401
Total Residential	21,841,299	12,038					$367,296
Commercial							
Summertree/Paradise Point							
5/8" Meter	0	8	$4.41	$0	$22.51	$180	$180
1" Meter	308,270	24	$4.41	$1,359	$45.25	$1,086	$2,445
2" Meter	635,910	12	$4.41	$2,804	$112.50	$1,350	$4,154
Total Commercial	944,180	44					$6,780
Current Totals	**22,785,479**	**12,082**		**$100,484**		**$273,591**	**$374,075**
						per E-2:	**$362,832**
						E-2 understated:	**($11,243)**

Current Cost Recovery	**27%**	**73%**
	Gal Chg	**BFC**

Proposed Percentage Increase in Monthly Service Revenues (recalculated)	**22%**

UTILITIES, INC. OF FLORIDA: PROPOSED WASTEWATER RATE DESIGN

SEMINOLE COUNTY

(a)	(b)	(c)	(d)	(e)=[(b)/1000] x(d)	(f)	(g)=(c)x(f)	(h)=(e)+(g)
Residential	**Gallons**	**Monthly Billing Units**	**Rates per 1,000 gal**	**Gallonage Revenue**	**Monthly Base Charge**	**Base Chg. Revenues**	**Total Revenue**
5/8" Meter (1)	96,914,000	17,098	$5.02	$486,508	$18.93	$323,665	$810,173
Flat Rate @ 15,000 gallons	0	12	$0.00	$0	$55.87	$670	$670
Total Residential	96,914,000	17,110					$810,844
General Service							
5/8" Meter	106,070	24	$5.02	$532	$18.93	$454	$987
1" Meter	280,910	36	$5.02	$1,410	$47.32	$1,704	$3,114
1.5" Meter	0	0	$5.02	$0	$94.71	$0	$0
2" Meter	2,996,900	12	$5.02	$15,044	$151.54	$1,818	$16,863
4" Meter	2,704,450	14	$5.02	$13,576	$473.52	$6,629	$20,206
Total General Service	6,088,330	86					$41,169
Current Totals	**103,002,330**	**17,196**		**$517,072**		**$334,941**	**$852,013**
						per E-2:	**$852,078**
						E-2 overstated:	**$65**

Current Cost Recovery	**61%**	**39%**
	Gal Chg	**BFC**

Proposed Percentage Increase in Monthly Service Revenues (recalculated) **116%**

(1) Adjusted for monthly maximum of 10,000 gallons.

Source: Utilities, Inc. of Florida, MFR Schedule No. E-2 (revised 3/25/03 = Lubertozzi Deposition Late Filed Exhibit No. 4).

UTILITIES, INC. OF FLORIDA
DOCKET NO. 020071-WS
HISTORICAL TEST YEAR ENDED DECEMBER 31, 2001

EXH FJL - 5

UTILITIES, INC. OF FLORIDA:

PROPOSED BASE FACILITY CHARGE DIFFERENTIALS (1)

	Proposed BFC Rates per MFRs	Recalc Proposed BFC Rates Based on ERCs per F.A.C. (2)	Difference: BFCs per MFRs less BFCs per F.A.C.	ERC Differential per F.A.C.	ERC Differential per MFRs
MARION					
Water:					
5/8"	5.30	5.30	0.00	1.0	
1"	13.26	13.25	0.01	2.5	2.5
1.5"	26.51	26.50	0.01	5.0	5.0
4"	132.59	132.50	0.09	25.0	25.0
W-water					
5/8"	31.07	31.07	0.00	1.0	
2"	248.51	248.56	(0.05)	8.0	8.0
ORANGE					
Water					
5/8"	11.67	11.67	0.00	1.0	
1"	29.10	29.18	(0.07)	2.5	2.5
PASCO					
Water					
5/8"	12.78	12.78	0.00	1.0	
1"	25.00	31.95	(6.95)	2.5	2.0
1.5"	32.50	63.90	(31.40)	5.0	2.5
2"	50.00	102.24	(52.24)	8.0	3.9
4"	262.50	319.50	(57.00)	25.0	20.5
W-water					
5/8"	22.51	22.51	0.00	1.0	
1"	45.25	56.28	(11.03)	2.5	2.0
2"	112.50	180.08	(67.58)	8.0	5.0
PINELLAS					
Water					
5/8"	13.20	13.20	0.00	1.0	
1"	33.00	33.00	0.00	2.5	2.5
2"	105.57	105.60	(0.03)	8.0	8.0
SEMINOLE					
Water					
5/8"	8.37	8.37	0.00	1.0	
1"	19.04	20.93	(1.88)	2.5	2.3
1.5"	38.04	41.85	(3.81)	5.0	4.5
2"	60.91	66.96	(6.05)	8.0	7.3
3"	121.79	133.92	(12.13)	16.0	14.6
4"	190.31	209.25	(18.94)	25.0	22.7
W-water					
5/8"	18.93	18.93	0.00	1.0	
1"	47.32	47.33	(0.01)	2.5	2.5
1.5"	94.71	94.65	0.06	5.0	5.0
2"	151.54	151.44	0.10	8.0	8.0
4"	473.52	473.25	0.27	25.0	25.0

(1) Based upon the assumption that the 5/8" meter BFCs in the MFRs have been correctly calculated by UIF.
(2) F.A.C. = Rule 25-30.110, Florida Administrative Code.

Source: Utilities, Inc. of Florida, MFR Schedule E-2 (revised 3/25/03 = Lubertozzi Deposition Late Filed Exhibit no. 4).

UTILITIES, INC. OF FLORIDA
DOCKET NO. 020071-WS
HISTORICAL TEST YEAR ENDED DECEMBER 31, 2001

EXH FJL - 6

UTILITIES, INC. OF FLORIDA: INCREASE IN WATER SYSTEM COST PER CUSTOMER PER MONTH DUE TO CHANGE TO MONTHLY BILLING

	Total Additional Annual Costs	Total Additional Monthly Costs	Number of Water Customers	Addl Water Monthly Cost per Customer	Current Water Rates per Kgal
Marion	$512	$43	469	$0.09	$2.25
Orange	$441	$37	326	$0.11	$2.07
Pasco	N/A (1)	N/A	N/A	N/A	N/A
Pinellas	$706	$59	521	$0.11	$1.07
Seminole	$5,531	$461	2,654	$0.17	$1.69

(1) No data provided -- three out of four systems already bill monthly.

Sources: Utilities, Inc. of Florida, MFR Schedule E-2 (revised 3/25/03 = Lubertozzi Depositon Late Filed Exhibit no. 4); response to staff's second set of interrogatories, no. 55.

UTILITIES, INC. OF FLORIDA: ANALYSIS OF REQUESTED RATE DESIGN

WATER SYSTEM -- MARION COUNTY

(000) Cons Ending	Price: Current (1) Monthly Equiv	Price: Requested (2) Monthly	Difference: Amount	Difference: Percent
0	$4.08	$5.30	$1.22	29.9%
1	6.33	8.26	1.93	30.5%
2	8.58	11.22	2.64	30.8%
3	10.83	14.18	3.35	30.9%
4	13.08	17.14	4.06	31.0%
5	15.33	20.10	4.77	31.1%
6	17.58	23.06	5.48	31.2%
7	19.83	26.02	6.19	31.2%
8	22.08	28.98	6.90	31.3%
9	24.33	31.94	7.61	31.3%
10	26.58	34.90	8.32	31.3%
15	37.83	49.70	11.87	31.4%
20	49.08	64.50	15.42	31.4%
25	60.33	79.30	18.97	31.4%
30	71.58	94.10	22.52	31.5%
35	82.83	108.90	26.07	31.5%

(1) Current price = Bi-monthly 5/8" BFC of $8.16/2 plus $2.25 per kgal.
(2) Requested price = Monthly 5/8" BFC of $5.30 plus $2.96 per kgal.

UTILITIES, INC. OF FLORIDA: ANALYSIS OF REQUESTED RATE DESIGN
WATER SYSTEM -- ORANGE COUNTY

(000) Cons Ending	Price Current (1) Monthly Equiv	Price Requested (2) Monthly	Difference Amount	Difference Percent
0	$6.08	$11.67	$5.59	91.9%
1	8.15	15.61	7.46	91.5%
2	10.22	19.55	9.33	91.3%
3	12.29	23.49	11.20	91.1%
4	14.36	27.43	13.07	91.0%
5	16.43	31.37	14.94	90.9%
6	18.50	35.31	16.81	90.9%
7	20.57	39.25	18.68	90.8%
8	22.64	43.19	20.55	90.8%
9	24.71	47.13	22.42	90.7%
10	26.78	51.07	24.29	90.7%
15	37.13	70.77	33.64	90.6%
20	47.48	90.47	42.99	90.5%
25	57.83	110.17	52.34	90.5%
30	68.18	129.87	61.69	90.5%
35	78.53	149.57	71.04	90.5%

(1) Current price = Bi-monthly 5/8" BFC of $12.16/2 plus $2.07 per kgal.
(2) Requested price =Monthly 5/8" BFC of $11.67 plus $3.94 per kgal.

UTILITIES, INC. OF FLORIDA: ANALYSIS OF REQUESTED RATE DESIGN

WATER SYSTEM -- PINELLAS COUNTY

(000) Cons Ending	Price Current (1) Monthly Equiv	Price Requested (2) Monthly	Difference Amount	Difference Percent
0	$4.55	$13.20	$8.65	190.1%
1	5.62	16.12	10.50	186.8%
2	6.69	19.04	12.35	184.6%
3	7.76	21.96	14.20	183.0%
4	8.83	24.88	16.05	181.8%
5	9.90	27.80	17.90	180.8%
6	10.97	30.72	19.75	180.0%
7	12.04	33.64	21.60	179.4%
8	13.11	36.56	23.45	178.9%
9	14.18	39.48	25.30	178.4%
10	15.25	42.40	27.15	178.0%
15	20.60	57.00	36.40	176.7%
20	25.95	71.60	45.65	175.9%
25	31.30	86.20	54.90	175.4%
30	36.65	100.80	64.15	175.0%
35	42.00	115.40	73.40	174.8%

(1) Current price = Bi-monthly 5/8" BFC of $9.10/2 plus $1.07 per kgal.
(2) Requested price = Monthly 5/8" BFC of $13.20 plus $2.92 per kgal.

Source: Utilities, Inc. of Florida, MFR Schedule E-1 (revised 2/17/03).

UTILITIES, INC. OF FLORIDA
ILLUSTRATIVE WATER RATE DESIGN
MARION COUNTY -- BASED UPON UTILITY'S REQUESTED REVENUES FROM RATES OF $199,342

Blocks: **All kgals**

% PRICE INCREASES AT VARYING CONSUMPTION LEVELS (1)

(000) Cons Ending	Illustrative BFC% Recovery Levels :BFC @ 33%	BFC @ 30%	BFC @ 27%	BFC @ 25%
0	30%	17%	8%	0%
1	31%	25%	20%	16%
2	31%	28%	26%	24%
3	31%	30%	30%	29%
4	31%	32%	32%	32%
5	31%	33%	33%	34%
6	31%	33%	35%	36%
7	31%	34%	36%	37%
8	31%	34%	36%	38%
9	31%	35%	37%	39%
10	31%	35%	37%	39%
15	31%	36%	39%	41%
20	31%	37%	40%	42%
25	31%	37%	40%	43%
30	32%	37%	41%	44%
35	32%	37%	41%	44%

(1) Before a repression adjustment.

UTILITIES, INC. OF FLORIDA
ILLUSTRATIVE WATER RATE DESIGN
ORANGE COUNTY -- BASED UPON UTILITY'S REQUESTED REVENUES FROM RATES OF $158,825

Blocks:	0 - 10 kgal
	10 - 20 kgal
	20 + kgal

BFC = 29% Gal = 71%

% PRICE INCREASES AT VARYING CONSUMPTION LEVELS (1)

(000) Cons Ending	Illustrative Usage Block Rate Factors			
	1.0/1.0/1.0	1.0/1.25/1.5	1.0/1.25/2.0	1.0/1.5/2.0
0	92%	92%	92%	92%
1	92%	89%	88%	87%
2	91%	87%	86%	84%
3	91%	86%	85%	82%
4	91%	85%	84%	80%
5	91%	85%	83%	79%
6	91%	84%	82%	79%
7	91%	84%	82%	78%
8	91%	84%	82%	77%
9	91%	83%	81%	77%
10	91%	83%	81%	77%
15	91%	95%	93%	99%
20	91%	102%	99%	112%
25	91%	114%	127%	136%
30	91%	123%	147%	152%
35	91%	129%	161%	164%

(1) Before a repression adjustment.

UTILITIES, INC. OF FLORIDA
ILLUSTRATIVE WATER RATE DESIGN
ORANGE COUNTY -- BASED UPON UTILITY'S REQUESTED REVENUES FROM RATES OF $158,825

Blocks:	0 - 10 kgal
	10 - 20 kgal
	20 + kgal

BFC = 25% Gal = 75%

% PRICE INCREASES AT VARYING CONSUMPTION LEVELS (1)

(000) Cons Ending	Illustrative Usage Block Rate Factors			
	1.0/1.0/1.0	1.0/1.25/1.5	1.0/1.25/2.0	1.0/1.5/2.0
0	63%	63%	63%	63%
.	73%	70%	70%	68%
2	79%	75%	74%	71%
3	83%	78%	76%	73%
4	86%	80%	78%	74%
5	88%	81%	79%	75%
6	89%	82%	80%	76%
7	91%	83%	81%	77%
8	92%	84%	82%	77%
9	92%	85%	83%	78%
10	93%	85%	83%	78%
15	96%	101%	98%	105%
20	97%	109%	106%	120%
25	98%	123%	137%	146%
30	99%	133%	158%	164%
35	99%	140%	174%	177%

(1) Before a repression adjustment.

UTILITIES, INC. OF FLORIDA
ILLUSTRATIVE WATER RATE DESIGN
ORANGE COUNTY -- BASED UPON UTILITY'S REQUESTED REVENUES FROM RATES OF $158,825

Blocks:	0 - 8 kgal
	8 - 16 kgal
	16 + kgal

BFC = 29% Gal = 71%

% PRICE INCREASES AT VARYING CONSUMPTION LEVELS (1)

(000) Cons Ending	Illustrative Usage Block Rate Factors			
	1.0/1.0/1.0	1.0/1.25/1.5	1.0/1.25/2.0	1.0/1.5/2.0
0	92%	92%	92%	92%
1	92%	88%	87%	85%
2	91%	86%	84%	81%
3	91%	84%	81%	78%
4	91%	83%	80%	76%
5	91%	82%	79%	74%
6	91%	82%	78%	73%
7	91%	81%	77%	72%
8	91%	81%	77%	71%
9	91%	84%	80%	78%
10	91%	87%	82%	83%
15	91%	96%	91%	100%
20	91%	109%	118%	125%
25	91%	119%	141%	143%
30	91%	126%	156%	156%
35	91%	131%	167%	165%

(1) Before a repression adjustment.

UTILITIES, INC. OF FLORIDA
ILLUSTRATIVE WATER RATE DESIGN
ORANGE COUNTY -- BASED UPON UTILITY'S REQUESTED REVENUES FROM RATES OF $158,825

Blocks:	0-8 Kgal
	8-16 Kgal
	16+ Kgal

BFC = 25% Gal = 75%

% PRICE INCREASES AT VARYING CONSUMPTION LEVELS (1)

(000) Cons Ending	Illustrative Usage Block Rate Factors			
	1.0/1.0/1.0	1.0/1.25/1.5	1.0/1.25/2.0	1.0/1.5/2.0
0	63%	63%	63%	63%
1	73%	69%	68%	66%
2	79%	73%	71%	68%
3	83%	75%	73%	69%
4	86%	77%	74%	69%
5	88%	78%	75%	70%
6	89%	79%	76%	70%
7	91%	80%	76%	71%
8	92%	81%	77%	71%
9	92%	85%	81%	79%
10	93%	89%	85%	85%
15	96%	101%	96%	106%
20	97%	117%	127%	133%
25	98%	128%	151%	154%
30	99%	136%	168%	168%
35	99%	142%	181%	179%

(1) Before a repression adjustment.

UTILITIES, INC. OF FLORIDA
ILLUSTRATIVE WATER RATE DESIGN
PINELLAS COUNTY -- BASED UPON UTILITY'S REQUESTED REVENUES FROM RATES OF $156,620

Blocks:	All kgals

% PRICE INCREASES AT VARYING CONSUMPTION LEVELS (1)

(000) Cons Ending	Illustrative BFC% Recovery Levels :BFC @ 57%	BFC @ 50%	BFC @ 40%	BFC @ 30%
0	190%	152%	103%	54%
1	187%	165%	137%	109%
2	185%	174%	161%	147%
3	183%	181%	178%	175%
4	182%	185%	190%	195%
5	181%	189%	200%	212%
6	180%	192%	209%	225%
7	179%	195%	215%	236%
8	179%	197%	221%	245%
9	178%	199%	225%	252%
10	178%	200%	229%	259%
15	177%	206%	243%	281%
20	176%	209%	252%	295%
25	175%	211%	257%	303%
30	175%	212%	261%	310%
35	175%	213%	264%	314%

(1) Before a repression adjustment.

Source: Utilities, Inc. of Florida, MFR Schedules E-2 (revised 3/25/03 = Lubertozzi Deposition Late Filed Exhibit no. 4) and E-14 (revised 2/04/03).

Ex. No. 26

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBITS

TO

REBUTTAL TESTIMONY

OF

DAVID L. ORR, P.E.

Exhibit (DLO-1): **Letter dated July 27, 2000 from Bryan K. Gongre to Bill Ryland at FDEP**

Exhibit (DLO-2): **Letter dated May 2, 2001 from Bill Ryland at FDEP to Utilities, Inc.**

Exhibit (DLO-3): **Letter dated September 13, 2001 from W.C. Dunn at FDEP to Utilities, Inc. of Florida**

Exhibit (DLO-4): **Letter dated March 27, 2003 from James Berghorn at FDEP to James Houston at Utilities, Inc. of Florida**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 26
COMPANY/ utilities Inc. of FL
WITNESS: Prc or filed Rebuttal DLO-1 thru DLO-4
DATE: 08-1-03

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (DLO-1) ____.

UTILITIES, INC. OF FLORIDA
AN AFFILIATE OF UTILITIES, INC.
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

FILE

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 847-498-6440

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6961
E-Mail: uif@iag.net

July 27, 2000

Mr. Bill Ryland
Drinking Water Section
Florida Department of Environmental Protection
3804 Coconut Palm Drive
Tampa, FL 33619

RE: Golden Hills Sanitary Survey
PWS ID Number: 6424076

Dear Mr. Ryland,

This correspondence is in response to deficiencies noted in the Departments' letter dated June 30, 2000, regarding the recent sanitary survey conducted at the above referenced facility. The three unsatisfactory items noted are in bold print with our response immediately following.

- **Auxiliary Power Plan needs to be updated.**
  Please refer to the enclosed updated plan.

- **Bacteriological Sampling Plan needs to be updated.**
  Please refer to the enclosed updated plan.

- **Cross Connection Control Program needs to be updated.**
  Please refer to the enclosed updated plan.

If there are any questions or if additional information is required, please contact me at 407.869.8588, extension 226.

Sincerely,

Bryan K. Dongre

Bryan K. Gongre
Area Manager

BKG/ct

Enclosures

ec: Donald Rasmussen, Vice President, UIOF
David L. Orr, Regional Manager, UIOF
w/o enclosures

cc: File 19.1/Goldenhills

UNITED STATES POSTAL SERVICE

TAMPA, FL 336
PM
31

First-Class Mail
Postage & Fees Pa
USPS
Permit No. G-10

● Print your name, address, and ZIP Code in this box ●

Mr. David L. Orr, E.I.
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

Z 714 403 33

SENDER:
- Complete items 1 and/or 2 for additional services.
- Complete items 3, 4a, and 4b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Write "*Return Receipt Requested*" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

I also wish to receive the following services (for an extra fee):
1. ☐ Addressee's Address
2. ☐ Restricted Delivery

Consult postmaster for fee.

3. Article Addressed to:
Mr. Bill Ryland
Drinking Water Section
FDEP
3804 Coconut Palm Drive
Tampa, FL 33619

4a. Article Number
Z 186 779 032

4b. Service Type
☑ Registered ☐ Certified
☐ Express Mail ☐ Insured
☑ Return Receipt for Merchandise ☐ COD

7. Date of Delivery
7/31

5. Received By: *(Print Name)*

8. Addressee's Address *(Only if requested and fee is paid)*

6. Signature: *(Addressee or Agent)*
X Cynthia M. Craciun

Thank you for using Return Receipt Service.

PS Form 3811, December 1994 102595-97-B-0179 Domestic Return Receipt

Z 186 779 032

Receipt for Certified Mail

No Insurance Coverage Provided
Do not use for International Mail
(See Reverse)

UNITED STATES POSTAL SERVICE

Sent to FDEP - Bill Ryland	
Street and No.	
P.O., State and ZIP Code	
Postage	$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to Whom & Date Delivered	
Return Receipt Showing to Whom, Date, and Addressee's Address	
TOTAL Postage & Fees	$ 4.52
Postmark or Date	

PS Form 3800, March 1993

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (DLO-2) ____.

Department of Environmental Protection

Jeb Bush
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

May 2, 2001

Utilities, Inc.
200 Weathersfield Ave.
Altamonte Springs, FL 32714

RE: **Sanitary Survey Report**
Golden Hills Golf & Country Club
PWS ID# 642-4076
Marion County

Dear Owner/Operator:

Enclosed please find a copy of the Sanitary Survey Report for the referenced public water system. On the last page of this report you will find a list of deficiencies, if any, that were noted during a recent inspection, along with recommended action.

You are hereby requested to correct all listed deficiencies as recommended, and to **notify this office within 10 days**, in writing, of your action and sampling.

Thank you for your cooperation, and if you have any questions, please contact me at (813) 744-6100, ext. 453.

Sincerely,

Bill Ryland

Bill Ryland
Environmental Specialist II
Drinking Water Section

/hs
Enclosure

FILE: 191/Goldenhills WATER

State of Florida
Department of Environmental Protection
Southwest District

SANITARY SURVEY REPORT

Plant Name GOLDEN HILLS GOLF & C.C. County MARION PWS ID # 642-4076
Plant Location 8021 NW 49th St. Rd., Ocala,Fl. 34482 Phone 352 622-7090
Owner Name Utilities,Inc, Phone 800-272-1919
Owner Address 200 Weathersfield Ave.,Altamonte Springs,Fl.32714
Contact Person Daniel Anderson Title lead operator Phone 352 690-4099
This Survey Date 4/17/01 Last Survey Date 5/18/00 Last C.I. Date 2/17/99

PWS TYPE & CLASS
- [x] Community (5C)
- [ ] Non-transient Non-community
- [ ] Non-Community

PWS STATUS
- [x] Approved system with approval number & date
  WC42-6948 1/81
  PATS 165279
- [ ] Unapproved system

SERVICE AREA CHARACTERISTICS
S/D,Country club,Apts
restaurant
Food Service: [x] Yes [ ] No [ ] N/A

OPERATION & MAINTENANCE
Certified Operator: [x] Yes [ ] No [ ] Not required
Operator(s) & Certification Class-Number
Daniel Anderson A7141
Lloyd Garner A 618
O & M Log: [x] Yes [ ] No [ ] Not required
Operator Visitation Frequency
Hrs/day: *Required* *Actual*
Days/wk: *Required* 6 *Actual* 6
Non-consecutive Days? [ ] Yes [ ] No [x] N/A
MORs submitted regularly? [x] Yes [ ] No [ ] N/A
Data missing from MORs? [x] No [ ] Yes [ ] N/A

Number of Service Connections 460
Population Served 1610 Basis account
Average Day (from MORs) 143,000 gpd
Max. Day (from MORs) 233,000 gpd
Max-day Design Capacity 600,000 gpd
Comments

COMET: SITE ID PROJECT ID

RAW WATER SOURCE
- [x] GROUND; Number of Wells 2
- [ ] SURFACE/UDI; Source
- [ ] PURCHASED from PWS ID #
- [ ] Emergency Water Source
  Emergency Water Capacity

AUXILIARY POWER SOURCE
[x] Yes [ ] None [ ] Not Required
Source Propane generator Onan Ford 300CID
Capacity of Standby (kW) 45
Switchover: [x] Automatic [ ] Manual
Standby Plan: [x] Yes [ ] No
Hrs Operated Under Load 4 hrs/mo.
What equipment does it operate?
- [x] Well pumps
- [ ] High Service Pumps
- [x] Treatment Equipment

Satisfy 1/2 max-day demand? [x]Yes [ ]No [ ]Unk
Comments log in generator room

TREATMENT PROCESSES IN USE
Chlorination

What additional treatment is needed?
none
For control of what deficiencies?

DISTRIBUTION SYSTEM
Flow Measuring Device Flow Meter
Meter Size & Type 2- 6"Badger x 10 9
Backflow Prevention Devices: [x] Yes [ ] No
Cross-connections
Written Cross-connection Control Program: Yes
Coliform Sampling Plan: [x] Yes [ ] No [ ] N/A
Comments

PWS ID # 642-4076
Date 4/17/01

GROUND WATER SOURCE

Well Number		1	2		
Year Drilled		1973	1978		
Depth Drilled		260'	262'		
Drilling Method		cable tool			
Type of Grout					
Static Water Level		135'	132'		
Pumping Water Level					
Design Well Yield		475Kgpd	633Kgpd		
Test Yield					
Actual Yield (if different than rated capacity)		252	452		
Strainer		cone	cone		
Length (outside casing)		127'	84'		
Diameter (outside casing)		8"	8"		
Material (outside casing)		BI	BI		
Well Contamination History		ok	ok		
Is inundation of well possible?		No	no		
6' X 6' X 4" Concrete Pad		yes	yes		
SET BACKS	Septic Tank	na	na		
	Reuse Water	na	na		
	WW Plumbing	ok	ok		
	Other Sanitary Hazard	golf course	golf course		
PUMP	Type	turbine	turbine		
	Manufacturer Name	floway	peerless		
	Model Number	JKH-10	8HXB-14		
	Rated Capacity (gpm)	350	450		
	Motor Horsepower	30	40		
Well casing 12" above grade?		no	yes		
Well Casing Sanitary Seal		ok	ok		
Raw Water Sampling Tap		yes	yes		
Above Ground Check Valve		yes	yes		
Fence/Housing		yes	yes		
Well Vent Protection		yes	yes		

COMMENTS Please provide any missing information

PWS ID # 642-4076
Date 4/17/01

CHLORINATION (Disinfection)
Type: ☒ Gas ☐ Hypo
Make Regal Capacity 100 ppd
Chlorine Feed Rate 4.5 #/day
Avg. Amount of Cl_2 gas used 3-4 ppd
Chlorine Residuals: Plant 2.0 Remote 2.0
Remote tap location 4497 NW 73rd Terr
DPD Test Kit: ☒ On-site ☒ With operator ☐ None ☐ Not Used Daily
Injection Points 1
Booster Pump Info Goulds 1 ½ HP
Comments

Chlorine Gas Use Requirements	YES	NO	Comments
Dual System	☒	☐	
Auto-switchover	☒	☐	
Alarms:			
Loss of Cl_2 capability	☒	☐	power vacuum auto dialer alarms
Loss of Cl_2 residual	☒	☐	
Cl_2 leak detection	☐	☐	
Scale	☒	☐	
Chained Cylinders	☒	☐	
Reserve Supply	☒	☐	
Adequate Air-pak	☒	☐	
Sign of Leaks	☐	☒	
Fresh Ammonia	☒	☐	
Ventilation	☒	☐	
Room Lighting	☒	☐	
Warning Signs	☒	☐	
Repair Kits	☒	☐	
Fitted Wrench	☒	☐	
Housing/Protection	☒	☐	

AERATION (Gases, Fe, & Mn Removal)
Type _____ Capacity _____
Aerator Condition _____
Bloodworm Presence _____
Visible Algae Growth _____
Protective Screen Condition _____
Comments _____

STORAGE FACILITIES
(G) Ground (H) Hydropneumatic (E) Elevated
(B) Bladder (C) Clearwell

Tank Type/Number	H	H*	
Capacity (gal)	10,000	10,000	
Material	steel	steel	
Gravity Drain	Yes	Yes	
By-pass Piping	Yes	Yes	
Pressure Gauge	Yes	Yes	
Sight Glass or Level Indicator	Yes	Yes	
Fittings for Sight Glass	Yes	Yes	
Protected Openings	Yes	Yes	
PRV/ARV	Both	Both	
On/Off Pressure	50/70	na	
Access Padlocked	Yes	N/A	
Height to Bottom of Elevated Tank	na	na	
Height to Max. Water Level	na	na	

Comments * Crownwood-storage only

HIGH SERVICE PUMPS

Pump Number			
Type			
Make			
Model			
Capacity (gpm)			
Motor HP			
Date Installed			
Maintenance			

Comments

PWS ID #) 642-4076
Date 4/17/01

COMPLIANCE MONITORING COMMUNITY PUBLIC WATER SYSTEMS									
CONTAMINANT	PWS Screen	# Samples Required	Sampling Location	C > 3300			C ≤ 3300		
				Frequency	Sample Date	Due Date	Frequency	Sample Date	Due Date
Microbiological (Bacte)	024	1 2	Each well Distribution	monthly			monthly		
Volatile Organics	028	*(Note A)*	*(Note H)*	*(Notes A, 1)*			*(Notes A, 2)*		
Pesticides & PCBs	029	*(Notes B, E)*	*(Note H)*	3 years *(Note 1)*			3 years *(Note 2)*		
Nitrate & Nitrite (as N)	030	1	POE	annually			annually		
Inorganics	030	1	POE	3 years *(Note 1)*			3 years *(Note 2)*		
Asbestos	030	1 *(Note F)*	Distribution	9 years *(Note 7)*			9 years *(Note 8)*		
Secondaries	031	1	POE	3 years *(Note 1)*			3 years *(Note 2)*		
Radionuclides	033	*(Note C)*	POE	3 years *(Note 1)*			3 years *(Note 2)*		
Group I UOCs	035	*(Notes B, E, G)*	POE	*(Note 4)*			*(Note 5)*		
Group II UOCs	034	1 *(Notes E,G)*	POE	3 years *(Note 1)*			3 years *(Note 2)*		
Group III UOCs	036, 037	1 *(Note G)*	POE	*(Note 4)*			*(Note 5)*		
Lead and Copper	047	*(Note D)*	---	---			---		
TTHM (≥ 10,000 persons)	027	4/plant	Distribution	Quarterly			N/A	N/A	N/A

POE = Point of Entry (Samples shall be taken at each entry point to the distribution system that is representative of each source after treatment.)

See Page 5 for description of italicized notes.

PWS ID # 642-4076
Date 4/17/01

NOTES:

SAMPLES REQUIRED/SAMPLING LOCATION:

Note A See Rule 62-550.515(1), F.A.C. Each system shall take four consecutive quarterly samples during its assigned year in the system's first compliance period. If no contaminant is detected, the system shall monitor annually during the next three-year compliance period. If still no contaminants are detected, systems shall take one sample during each subsequent three-year compliance period.

If the initial monitoring for contaminants listed in Rule 62-550.310(2)(b), F.A.C., was completed prior to December 31, 1992, then each system shall take one sample annually beginning January 1, 1993.

Note B 4 consecutive quarterly samples. Credit will be given for samples taken before January 1, 1993.

Note C See Rule 62-550.519, F.A.C. Compliance shall be based on the average of analyses of four consecutive quarterly samples. A maximum of two quarterly samples may be composited. Subsequent samples shall be collected once every three years.

Note D Contact the Southwest District's Drinking Water Program at (813) 744-6100 or contact the Florida Rural Water Association.

Note E Contact the Southwest District's Drinking Water Program at (813) 744-6100 to obtain an application for reduced monitoring.

Note F See Rule 62-550.511(4), F.A.C. A system without asbestos-containing components shall certify to the Department in writing, using DEP Form No. 62-555.910(10), that it is asbestos free. Certification shall satisfy subsections (1), (2), and (3) of the referenced rule, and shall be submitted each nine-year compliance cycle during the specified year the system is required to monitor.

Note G See Rule 62-550.521(4), F.A.C. Systems serving less than 150 service connections and serving fewer than 350 persons should notify the Department, by submitting DEP Form No. 62-555.910(11), that their system is available for testing. Normally, these small systems will not be required to monitor for UOCs. Do not send such samples to the Department unless required to do so by the Department.

Note H First quarter samples shall be representative of each well. Subsequent samples shall be taken at each entry point to the distribution system that is representative of each source after treatment.

FREQUENCY:

Note 1 First year of each three-year compliance period (calendar years 1993, 1996, 1999, etc.)

Note 2 Second year of each three-year compliance period (calendar years 1994, 1997, 2000, etc.)

Note 3 Third year of each three-year compliance period (calendar years 1995, 1998, 2001, etc.)

Note 4 First year of the first three-year compliance period (i.e. calendar year 1993)

Note 5 Second year of the first three-year compliance period (i.e. calendar year 1994)

Note 6 Third year of the first three-year compliance period (i.e. calendar year 1995)

Note 7 First year of each nine-year compliance cycle (calendar years 1993, 2002, etc.)

Note 8 Second year of each nine-year compliance cycle (calendar years 1994, 2003, etc.)

Note 9 Third year of each nine-year compliance cycle (calendar years 1995, 2004, etc.)

PWS ID # 642-4076
Date 4/17/01

MONITORING VIOLATIONS	MCL VIOLATIONS

DEFICIENCIES:

None noted at time of inspection. Operator keeps records and system well maintained.

Please send us a copy of your updated auxiliary power plan.

Inspector Bill Ryland Title Env. Specialist II Date 4/30/01

Approved by Scott B. Title Env. Supervisor II Date 4-30-01

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (DLO-3) ____.

ROUTE: SH DR FILE

Department of Environmental Protection

Jeb Bush
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

cc: DShoffstall

September 13, 2001

Utilities of Florida, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

RE: Compliance Inspection
Golden Hills Golf & Country Club
PWS ID# 642-4076
Marion County

Dear Owner:

Enclosed please find a copy of a recent compliance inspection for the referenced Public Drinking Water System.

You are requested to correct all deficiencies, if any, and notify this office within 30 days, **in writing**, of your action.

If you have any questions, please contact me at (813) 744-6100 ext. 314.

Sincerely,

W. C. Dunn
Environmental Specialist III
Drinking Water Section

/hs
Enclosure

FILE
19.1-630

(N)

COMPLIANCE INSPECTION

OWNER/ADDRESS
Utilities of Fla., Inc
200 Weathersfield Ave.
Altamonte Springs, FL., 32714

SYSTEM NAME
Golden Hills Golf & CC
COUNTY Marion
SYSTEM TYPE C

ID# 6424076

DATE OF INSPECTION: 8/22/01
SUPERVISOR: McArthur
INSPECTOR: Dunn

Check List:

( ) Well Protection - Housing ___ Security Fencing ___
( ) Well Abandonment
*( ) Sanitary Seal/Disinfection Port
*( ) 6' x 6' x 4" Concrete Apron - Cracked ___ Missing ___ Inadequate size ___
( ) Raw Water Tap - Missing ___ Threaded ___ Wrong location ___
( ) Check Valve - Inoperable ___ Missing ___ Wrong location ___
( ) Time Clock / Flow Meter - Missing ___ Broken ___ Make .....
*( ) Sanitary Hazard .....
( ) Water Pressure Gauge - Missing ___ Broken/Cracked ___
( ) Water Pressure Adequate On/Off 55/45 P.S.I.
*( ) Disinfection Free Cl_2 . Residual Plant 1.0 mg/l Remote 0.6 mg/l
A minimum of 0.2 mg/l chlorine residual must be maintained at all times throughout the distribution system
( ) Gas Chlorination: Need Separate Room ___ Cross-Ventilation ___
Scales; Safety Equipment; Dual Gas; Cylinders Chained; Breathing Apparatus; Ammonia; Wrenches Auto Switch Over; Lack of Chlorination Capability Alarm
*( ) Alarm Requirements Of New/Modified Systems After 1/1/93 _____
*( ) Cross-Connection - Location:
*( ) Auxiliary Power/Second Well (For 350 persons/150 connections)
Needs Auto Start ___ Operated Monthly - Yes ___ No ___
*( ) Certified Operator Name: Anderson Number A7141
( ) Maintenance Logs
( ) NSF or UL Approved Chlorine Yes ___ No
( ) OTHER TREATMENT - Softeners___ Filters ___ Aerators ___ Other .....
( ) Miscellaneous
(+) NO DEFICIENCIES THIS DATE

***(X) REQUIRES REINSPECTION**
COMMENTS
No deficiencies notated at time of inspection. Very well maintained system.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (DLO-4) ____.

---

cc: LKDO, SH, JH
ORIG FILE

Department of Environmental Protection

RECEIVED
MAR 31 2003
UTILITIES, INC.

Jeb Bush
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

David B. Struhs
Secretary

March 27, 2003

James Houston
200 Weathersfield Ave.
Altamont Springs, FL 32714

Re: Compliance Inspection
Golden Hills Golf and Turf
PWS-ID No. 6424076
Marion County

Dear Mr. Houston:

A compliance inspection was conducted on March 26, 2003 for the above mentioned system. At the time of this inspection no deficiencies were noted at your water facility.

If you have any questions please feel free to contact the undersigned at (813) 744-6100 Ext. 460. We appreciate your efforts to remain in compliance.

Sincerely,

James Berghorn

James Berghorn
Environmental Specialist
Drinking Water Section

JB

Enclosure

cc: Dan Anderson, Operator

19 L
File: 630.1.9

COMPLIANCE INSPECTION

OWNER/ADDRESS
Dan Anderson
021 NW 49th Street
Ocala, FL 34482

SYSTEM NAME
Golden Hills Golf and Turf
COUNTY Marion
SYSTEM TYPE C

ID# 6424076

DATE OF INSPECTION: 3/26/03
SUPERVISOR: Bill Dunn
INSPECTOR: Jim Berghorn

Check List:

( ) Well Protection - Housing ___ Security Fencing ___
( ) Well Abandonment
*( ) Sanitary Seal/Disinfection Port
*( ) 6' x 6' x 4" Concrete Apron - Cracked ___ Missing ___ Inadequate size ___
( ) Raw Water Tap - Missing ___ Threaded ___ Wrong location ___
*( ) Check Valve - Inoperable ___ Missing ___ Wrong location ___
( ) Time Clock / Flow Meter - Missing ___ Broken ___ Make 2- Badgers
*( ) Sanitary Hazard _____
( ) Water Pressure Gauge - Missing ___ Broken/Cracked ___
( ) Water Pressure Adequate On/Off _____P.S.I.
*( ) Disinfection Free Cl_2 . Residual Plant_____mg/l Remote 1.37 mg/l
A minimum of 0.2 mg/l chlorine residual must be maintained at all times throughout the distribution system
( ) Gas Chlorination: Need Separate Room ____ Cross-Ventilation ___
Scales; Safety Equipment; Dual Gas; Cylinders Chained; Breathing Apparatus; Ammonia; Wrenches Auto Switch Over; Lack of Chlorination Capability Alarm
*( ) Alarm Requirements Of New/Modified Systems After 1/1/93 _____
*( ) Cross-Connection - Location:
*( ) Auxiliary Power/Second Well (For 350 persons/150 connections)
Needs Auto Start ___ Operated Monthly - Yes X No ___
*( ) Certified Operator Name: Dan Anderson Number _____
( ) Maintenance Logs
( ) NSF or UL Approved Chlorine Yes __ No _
( ) OTHER TREATMENT - Softeners___ Filters ___ Aerators ___ Other _____
( ) Miscellaneous
(X) NO DEFICIENCIES THIS DATE

***(X) REQUIRES REINSPECTION**
COMMENTS

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (FS-6) ____.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 27
COMPANY/ Seidman Ref. to Rebuttal
WITNESS: FSH-6, 7, 8, 9, 10
DATE: 9-21-03

UTILITIES, INC. OF FLORIDA
ESTIMATE OF INFILTRATION FLOWS
Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile
Water Pollution Control Federation Manual of Practice - No. FD-5

Paco County - Summertree System

A. Infiltration allowance, excluding service laterals

Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
6	1,260	0.239	716	
8	25,165	4.766	19,064	
10	2,677	0.507	2,535	
Total	29,102	5.512	22,315	8,145,099

B. Actual Inflow & Infiltration (I&I)

Wastewater treated	23,690,000
Wastewater - returnable flows	22,027,023
All flows returned @ 96%	21,145,942

Note: Irrigation is separately metered and already removed from residential flows; therefore all flows returned at 96%.

Estimated I&I (treated less returned)	2,544,058
Actual less allowable	(5,601,042)
Excess, if any	0
Excess as percent of wastewater treated	0.00%

Marion County - Golden Hills/Crownwood System

A. Infiltration allowance, excluding service laterals

Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
6	0	0.000	0	
8	2,798	0.530	2,120	
10	0	0.000	0	
Total	2,798	0.530	2,120	773,689

B. Actual Inflow & Infiltration (I&I)

Wastewater treated for UIF customers	3,056,000

Note: Total wastewater treated is 6,728,000 gallons, of which 3,672,000 gallons is from BFF,Inc. a bulk customer whose collection system doesn't contribute to the company's I&I or allowance. Therefore, only the gallons treated for UIF are used.

Gallons billed to WW cust. (see note)		Estimated returned	
Residential	2,231,333	96%	2,142,080
General Service	55,580	96%	53,357
Estimated flows returned			2,195,436

Note: All residential customers are multiplex and there is virtually no irrigation. Therefore returned gallons assumed same as general service.

Estimated I&I (treated less returned)	860,564
Actual less allowable	86,874
Excess, if any	86,874
Excess as percent of wastewater treated	2.84%

Pasco County - Wis-Bar System

A. Infiltration allowance, excluding service laterals

Main dia. inches	Main length feet	Main length miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
6	0	0.000	0	
8	4,662	0.883	3,532	
10	0	0.000	0	
Total	4,662	0.883	3,532	1,289,114

B. Actual Inflow & Infiltration (I&I)

Wastewater treated			3,488,000
Gallons billed to WW cust. (see note)		Estimated returned	
Residential	3,437,992	80%	2,750,394
General Service	0	96%	0
Estimated flows returned			2,750,394

Note: WW is billed at flat rate. All customers are residential.
Assume 80 % of water flows are returnable.

Estimated I&I (treated less returned)	737,606
Actual less allowable	(551,507)
Excess, if any	0
Excess as percent of wastewater treated	0.00%

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (FS-7) ____.

Docket No. 020071-WS
Exhibit (FS-7) _____

UTILITIES, INC. OF FLORIDA
DISTRIBUTION & COLLECTION SYSTEMS PREVIOUSLY DETERMINED TO BE 100% U&U BY PSC

Systems Determined by PSC in Docket No. 940917 to be 100% , as it had in past cases.

		TY Avg SFRs	Avg 5 yr Growth		U&U per Biddy *	
County	System	W/WW	Water	WW	Water	WW
Seminole	Oakland Shores	219	-4.40%		95.70%	
Seminole	Weathersfield	1194/1184	-0.02%	-0.19%	97.00%	92.20%
Seminole	Ravenna/Lincoln Park	346/242	0.00%	0.21%	91.20%	89.10%
Seminole	Park Ridge	101	0.00%		88.40%	
Seminole	Little Wekiva	61	0.00%		83.60%	
Seminole	Bear Lake	218	0.12%		92.90%	
Orange	Davis Shores	44	0.58%		100.00%	
Orange	Crescent Heights	283	0.36%		82.93%	
Seminole	Phillips	74	1.40%		82.50%	
Seminole	Crystal Lake	170	1.53%		84.70%	
Seminole	Jansen	248	1.25%		96.30%	
Pasco	Orangewood	584	1.06%		89.97%	

* excluding negative growth applied by Biddy

Systems Determined by PSC in Docket No. 000793 to be virtually built out when they came under jurisdiction in 1

		TY Avg SFRs	Avg 5 yr Growth		U&U per Biddy	
County	System	W/WW	Water	WW	Water	WW
Pasco	Wis-Bar	140/170	0.00%	0.00%	97.20%	97.20%
Pasco	Buena Vista	1109	0.00%		98.20%	

Systems Determined by PSC in Docket No. 930826 to be 100% U&U.

		TY Avg SFRs	Avg 5 yr Growth		U&U per Biddy	
County	System	W/WW	Water	WW	Water	WW
Pinellas	Lake Tarpon	504	0.15%		94.42%	

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (FS-9) ____.

Docket No. 020071-WS
Exhibit (FS-9) _____

UTILITIES, INC.
WELL AND PUMPING CAPACITY - HYDROPNEUMATIC SYSTEMS
COMPARISON OF BIDDY U&U TO TEN STATE STANDARDS SECTION 7.2.2

County	System	ADF GPD	5 yr grwth GPD	Total ADF GPD	10 x ADF GPD	Min. Required Cap. of Wells/Pumps gpm	Available Cap. of Wells/Pumps gpm	U&U	U&U per Biddy
Marion	Golden Hills/Crownwood	135,745	24,043	159,788	1,597,880	1,110	770	144.11%	46.24%
Pinellas	Lake Tarpon	78,115	2,187	80,302	803,020	558	500	111.53%	39.31%
Pasco	Buena Vista	146,951	0	146,951	1,469,510	1,020	420	242.97%	100.00%
Pasco	Summertree	153,079	21,890	174,969	1,749,690	1,215	1,270	95.67%	27.50%
Pasco	Orangewood	102,244	2,971	105,215	1,052,150	731	850	85.96%	13.20%
Seminole	Little Wekiva	16,425	0	16,425	164,250	114	65	175.48%	100.00%
Seminole	Phillips	25,422	2,008	27,430	274,300	190	110	173.17%	100.00%
Seminole	Crystal Lake	38,751	2,964	41,715	417,150	290	240	120.70%	100.00%
Seminole	Jansen	77,827	4,047	81,874	818,740	569	430	132.23%	29.90%

Note: All input from Biddy exhibits except Golden Hills, which reflects correct MFR Schedules F-1 and F-3.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (FS-10) ____.

Docket No. 020071-WS
Exhibit (FS-10) _____

UTILITIES, INC. OF FLORIDA
ANALYSIS OF BIDDY USED AND USEFUL FOR SYSTEMS WITH NO OR NEGLIGIBLE STORAGE

County	System	Demand Basis	Biddy U&U	Capacity Basis GPD	Allowed U&U Capacity gpm	Pk Hr = M5DADF x 2 gpm	FF gpm	Pk Hr + FF gpm	Deficit with FF gpm	Deficit w/o FF gpm
Marion	Golden Hills/Crownwood	ADF	46.24%	475,200	153	487	500	987	(835)	(335)
Pinellas	Lake Tarpon	M5DADF	39.31%	720,000	197	426	0	426	(230)	(230)
Pasco	Buena Vista	ADF	100.00%	172,800	120	331	500	831	(711)	(211)
Pasco	Summertree	ADF	27.50%	1,036,800	198	330	1,000	1,330	(1,132)	(132)
Pasco	Orangewood	ADF	13.20%	756,000	69	217	500	717	(648)	(148)
Seminole	Revenna Park - comps.	ADF	33.90%	288,000	68	198	0	198	(130)	(130)
Seminole	Jansen	ADF	29.90%	273,600	57	190	0	190	(133)	(133)

NOTES:
1. The Demand Basis is that determined by Mr. Biddy to be appropriate.
   ADF = Average annual daily flow; M5DADF = Maximum 5 day, avarge daily flow.
2. The U&U percentage for Golden Hills reflects the correct MFR Schedules F-1 and F-3.
3. The Allowed U&U Capacity gpm = Capacity Basis/1440 x U&U percentage.
4. Pk Hr = Peak Hour. It is usually estimated as Maximum Day x 2; however to be conservative I have used M5DADF x 2 to be consistent with Mr. Biddy's assumptions.
5. FF = Fire Flow requirement.
6. The Deficit is exclusive of the requirement for growth 5 years after the test year.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBITS
TO
REBUTTAL TESTIMONY
OF
STEVEN M. LUBERTOZZI

VOLUME 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 28 part one
COMPANY/ Utilities Inc. of FL SML
WITNESS: Rebuttal of S.M. Lubertozzi 3-6
DATE: 08-21-03

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

INDEX OF EXHIBITS

REBUTTAL TESTIMONY
OF
STEVEN M. LUBERTOZZI

Exhibit (SML-3): Retirement Schedule

Exhibit (SML-4): Contract with City of Maitland

Exhibit (SML-5): Contract with City of Altamonte Springs

Exhibit (SML-6): Summary of Estimated Rate Case Expense

Exhibit (SML-7): Schedule of Costs Incurred to Date and Supporting Notices

Exhibit (SML-8): Response to Utilities, Inc. of Florida to Order to Show Cause

Exhibit (SML-9): System Specific Rate Base Schedules

Exhibit (SML-10): Responses of UIF to Staff Audit Report relating to UIF

Exhibit (SML-11): Responses of UIF to Staff Audit Report relating to Water Service Corp.

Exhibit (SML-12): Supplemental Response to UIF Audit Exception No. 5

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 3) ____.

Docket No. 020071-WS
Application for rate increase in Marion, Orange, Pasco, Pinellas and Seminole Counties by Utilities, Inc. of Florida

Exhibit (SML-3) _____

		12/31/2001 Weathersfield	12/31/2001 Ravenna Park	12/31/2001 Summertree
Original Cost:				
Treatment Plant		6,201	341,162	109,046
Sewer Lagoons		-	590	114,849
Disposal Equipment		-	-	-
Buildings and Structures		146,561	57,100	30,087
Land and Land Rights		10,876	6,787 [1]	10,000
Total:		163,638	405,639	263,982
Accumulated Depreciation:				
Treatment Plant		(3,088)	(49,465)	(21,199)
Sewer Lagoons		-	(17)	(46,208)
Disposal Equipment		-	-	-
Buildings and Structures		(87,332)	(25,687)	(12,674)
Land and Land Rights		-	-	-
Total:		(90,420)	(75,169)	(80,081)
Cost of Removal:		-	1,739	-
Annual Depreciation Expense:				
Treatment Plant		136	9,344	2,533
Sewer Lagoons		-	17	3,285
Disposal Equipment		-	-	-
Buildings and Structures		4,587	1,787	942
Land and Land Rights		-	-	-
Total:		4,723	11,148	6,759
Net Loss:	A	73,218	332,208	183,900
Rate of Return on Rate Base: (Using rate base and operating income at 12/31/02)	B	8.39%	8.39%	8.40%
	C	6,143	27,872	15,448
Annual Depreciation Expense	D	4,723	11,148	6,759
	E	10,866	39,021	22,207
Ratio (A:E)		7.00	9.00	8.00
Annual Amortization Expense		$ 10,460	$ 36,912	$ 22,988
Off-line dates		4/10/1995	7/1/2001	1991

Note:
1) Includes the land portion ($6,787). See Jeff Small's Exception No. 9.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 4) ____.

DRUID ISLE AND DRUID HILLS/DRUID HILLS ESTATES WATER SYSTEM

PURCHASE AGREEMENT

AGREEMENT entered into this 29 day of October, 1998 between Utilities, Inc. of Florida, a Florida corporation ("Owner"), and The City of Maitland, a Florida Municipality ("City"):

WITNESSETH

WHEREAS, Owner presently owns and operates a central water supply, storage and distribution system (hereinafter referred to as the "Facilities") serving the residential communities of Druid Isle and Druid Hills/Druid Hills Estates, located in Orange County Florida (hereinafter referred to as the "Service Area") and more fully described in Exhibit 1 attached, and

WHEREAS, the City has recently annexed Service Area and desires to furnish central water service to the Service Area in conjunction with its existing utility operations through acquisition and operation of the Facilities serving the Service Area for that purpose; and

WHEREAS, Owner and the City have reached an agreement under the threat of condemnation and Owner desires to sell and the City desires to purchase the Facilities in the Service Area for said purpose in accordance with the terms of this Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter contained, the parties hereto agree as follows:

1. Agreement to Purchase and Sell

   a) The City agrees to purchase the Facilities from Owner upon the terms and conditions hereinafter set forth and Owner, upon such terms and conditions, agrees to sell the Facilities at the Closing (as hereinafter defined) to the City. City agrees that the Facilities are to be acquired by the City in an "AS-IS-WHERE-IS WITH ALL FAULTS" condition, except as specifically set forth herein. City agrees that, except as specifically set out herein, Owner has made no representations or warranties as to the condition of the Facilities and that the City will rely on its own investigations and due diligence with regard to the condition of the Facilities.

   b) Owner warrants that as of the date of the Closing, the Facilities and water system defined herein shall be in substantial compliance with applicable Florida Public Service Commission (PSC), Florida Department of Environmental Protection (DEP), and Federal Environmental

Protection Administration (EPA) water quality and pressure standards. In the event the Facilities are not in substantial compliance with required regulatory standards, City shall have the option to not purchase Facilities.

2. Description of the Facilities

The Facilities to be purchased by the City and sold by Owner shall consist of all the properties which comprise or form a part of the central water distribution systems owned by Owner and providing service in the Service Area, together with all additions and improvements thereto between the date hereof and the Closing, excepting, however:

(i) cash on hand or in banks,

(ii) liabilities, evidences of indebtedness or other securities,

(iii) the corporate minutes and stock record books and corporate seal of Owner,

(iv) the books and financial records of owner.

Without limiting the generality of the foregoing, the Facilities shall include:

a) One well and pumping facilities; well controls, real property as described in Exhibit 2, and water treatment facilities; one (1) pneumatic water storage tank; all water distribution mains, service lines, meters, valves, hydrants, and all other property, inventory and appurtenances located on site (other than vehicles) used in connection with the operation of the central water system as they pertain to the Owner's operations in the Service Area.

b) To the extent that they exist, all rights, franchises, permits, approvals, consents, licenses, easements, contracts, right-of-way grants, water use permits, and all claims or rights of action (excluding water sales accounts receivable), customer and billing lists, customer deposits, meter books, maps, surveys, title reports, charts, plans, and customer records belonging to or comprising any part of the Facilities used or useful in connection therewith.

3. Closing

a) The Closing hereunder (the "**Closing**") shall take place at the offices of Utilities, Inc. of Florida on December 15, 1998, or such earlier date as the parties hereto may agree, but in no event, prior to the date the City receives a letter of clearance from DEP for the construction of the necessary watermain upgrades listed in this Agreement under paragraph 12(e). TIME IS OF THE ESSENCE.

b) At the Closing, and upon due performance by the City of its obligations under the Agreement, Owner shall deliver to the City:

(i) such bills of sale, assignment and other good and sufficient instruments of sale, conveyance, transfer and assignment, in form and substance reasonably satisfactory to the City Attorney, as shall be required in the sole opinion of the City Attorney in order to effectively vest in the City, Owner's title to all of the Facilities of Owner contained in the Service Area in accordance with this Agreement. The City and Owner agree that the form of deed satisfactory to both parties for conveyance of the Facilities shall be a special warranty deed, or such other document as may be required by regulatory agencies.

(ii) all of the service agreements, files, documents, papers, books and records pertaining to the business conducted by Owner in the Service Area other than its minute books, stock records and other records reasonably needed by Owner, and

(iii) all permits, licenses, certificates or franchises issued or granted to Owner by any governmental authority, department or agency in connection with any authorization related to the construction, operation or maintenance of the Facilities in the Service Area.

c) At the Closing, the City shall be responsible for:

(i) Payment of the Purchase Price as described herein; and,

d) Owner shall be responsible for payment of all costs and expenses necessary to obtain Florida Public Service Commission (PSC), or other regulatory approval with respect to the sale and purchase of the Facilities, as contemplated in this Agreement.

e) The Closing shall be held at the offices of Utilities, Inc. of Florida at the address provided below, or such other location agreed upon by the parties.

Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, Florida 32714

4. Purchase Consideration

The Purchase Price (the "**Purchase Price**") for the Facilities shall total One Hundred Fifty-Nine Thousand dollars ($159,000), representing One Thousand Six Hundred dollars ($1,600) for each of the Ninety (90) residential customers within the Service area and $15,000 as compensation to Owner for costs

associated with gaining regulatory approval under paragraph 3(d) as listed above. Purchase Price is payable in full at Closing.

5. Representations and Warranties and Agreements of Owner

Owner represents, warrants and agrees that:

a) Owner is and at the Closing will be a corporation duly organized and existing and in good standing under the laws of the State of Florida and authorized to do business in Florida.

b) Prior to the Closing, Owner will take all necessary corporate action to authorize the execution, delivery and performance on its part of this Agreement, and the performance hereof by it will not be in contravention of its Articles of Incorporation or By-Laws.

c) Except as provided below, Owner shall operate and maintain the Facilities as a going concern prior to Closing, conducting such maintenance and repairs as may be necessary in the usual and regular course of business or as required by any government body, commission, board or agency with lawful jurisdiction over Owner. Further, Owner shall not sell or otherwise dispose of any part of the Facilities. Owner shall not be responsible for any repairs or replacements which exceed 1.0% of the Purchase Price. In the event that such extraordinary repairs or replacements are necessary or prudent, Owner will contact City and determine whether City wishes to pay the excess over 1.0% of the Purchase Price. If City does not agree to pay the excess, Owner shall have the option of paying the excess or terminating this Agreement, discharging both parties from any obligations under this Agreement, with no liability to either party.

d) Prior to Closing, but after the execution of this Agreement, Owner shall afford the City access to the business premises, and properties of Owner, and shall afford the City access to the books and records of the Owner and will furnish such additional financial and operating data as to the business and property of Owner in the Service Area as the City may reasonably require. Owner need only provide such records in the form normally kept by Owner.

e) To the best of Owner's knowledge, there are no pending or threatened actions at law or suits in equity of any nature involving Owner's operations or Facilities in the Service Area.

f) Other than the commitment to provide water service to customers within the Service Area and month-to-month supply vendor agreements, there are no outstanding contracts or obligations of any nature between Owner and any other party.

g) Owner agrees to support the City as reasonably necessary in obtaining any approvals or other actions required by the Commission or any other regulatory body or agency, in the transfer of ownership of the subject Facilities from Owner to the City.

6. Property Taxes

Owner shall be responsible for all property taxes accruing prior to the Closing. City shall be responsible for all property taxes (if any) subsequent to the Closing.

7. Electric Power Bills and Other Non-Billed Expenses

All electric bills which have not been billed to Owner as of the Closing shall be prorated between the City and Owner as of the Closing, based on the number of days of ownership of the Facilities during the billing period.

8. Billed and Non-Billed Accounts

Amounts due the Owner for water services billed and non-billed at the Closing shall be provided for as follows:

a) Accounts receivable of Owner for billed but unpaid water utility service shall remain the property of Owner.

b) With regard to non-billed amounts, all meters for each of Owner's customers shall be read on the date of Closing, or as near thereto as reasonably practicable, with a representative of both the City and Owner present at such reading. Water bills for this period will be sent to all customers by Owner, and the amount of such accounts receivable shall remain the property of Owner.

c) Within sixty (60) days after the Closing, Owner may furnish the City with a list of all unpaid accounts as set forth in Paragraphs 8a) and 8b) herein, and the City shall use reasonable efforts to attempt to collect the unpaid bills for and on behalf of Owner including termination of the customers' service pursuant to the law, but the City shall not be liable to Owner for any amounts not collected. City shall not be responsible for initiating legal actions to collect unpaid bills.

9. Additional Obligations of Owner

Owner shall deliver to the City at or prior to the Closing:

a) Copies of all blueprints, plans, engineering reports, and other information in Owner's possession which would aid the City in operation of the Facilities.

b) A Certificate of the Secretary of Owner dated as of the Closing, with respect to corporate standing, by-laws, incumbency of officers and their signatures and corporate resolutions authorizing the performance of this Agreement, and transfer of the Facilities.

10. Additional Documents

If at any time after the Closing it shall appear that additional bills of sale, deeds, assignments or other papers are reasonably necessary to complete or perfect the transfer of any part of the Facilities to the City, Owner agrees to execute such additional bills of sale, deeds, assignments or other papers upon the written request of the City.

11. Public Service Commission Approval

Owner and City shall cooperate with one another and use due diligence in order to secure any approval required by the Florida Public Service Commission ("**PSC**") with respect to the purchase and sale of the Facilities as contemplated in this Agreement (such required approvals are sometimes collectively referred to herein as the "**Approval**") prior to the Closing. Owner and City shall, after the date of this Agreement, immediately commence all appropriate actions and execute all applications and other documents which may be necessary in order to secure the Approval. It shall be the responsibility of Owner to secure the Approval, although City shall fully cooperate in all aspects in connection therewith. City shall supply such information and execute such applications and forms as Owner may reasonably request from time to time in order to secure the Approval.

12. Representations, Warranties and Agreement of the City

The City represents, warrants and agrees that:

a) The City will provide water service, effective day following the Closing date, to residential and commercial developments within the Service Area, thereby relieving Owner of any further obligation in this connection;

b) The City has taken, or will take prior to the Closing, all necessary legal action to authorize the execution, delivery, and performance on its part of this Agreement;

c) The performance by the City contemplated herein will not be in contravention of its charter or the laws of the State of Florida or any contract or agreement to which the City is a part or subject; and

d) The Agreement will be a legal and binding obligation of the City, enforceable in accordance with its terms.

e) After the execution of this Agreement, at its sole option, the City will begin construction of watermain upgrades necessary for the successful transition of Owner's system to City that will provide adequate pressures and volumes to the neighborhood as required by all regulatory agencies.

13. Documents to be Delivered by the City to Owner at Closing

The City agrees to furnish to Owner at the Closing:

a) A certified copy of the ordinances or resolutions adopted by the City approving this Agreement and the transactions contemplated herein, and designating the person(s) authorized to execute this Agreement for the City; and

b) An opinion of counsel for the City as to the matters referred to in Subparagraphs b), c) and d) of Paragraph 12 hereof.

14. Survival of Representations and Warranties and Indemnification

(a) The representations, warranties, and agreements herein shall survive and continue in effect through Closing.

(b) Owner agrees to indemnify the City, its successors and assigns, and hold it harmless against any loss, damage, liability, expense, or cost accruing or resulting from any misrepresentation or breach of any representation, warranty or agreement on the part of Owner under this Agreement.

(c) The City agrees to indemnify Owner, its successors and assigns, and hold it harmless against any loss, damage, liability, expense or cost, accruing or resulting from any misrepresentation or breach of any representation, warranty or agreement made or to be performed by the City under this Agreement. The City also agrees to indemnify Owner, its successors and assigns, and hold it harmless against any loss, damage, liability, expense or cost, accruing or resulting from post-Closing business or operations of the Facilities.

15. Exhibits

The Exhibits to this Agreement are a part hereof and are hereby incorporated in full by reference.

16. Finder's or Broker's Fees

Each of the parties represents and warrants that it has dealt with no broker or finder in connection with any of the transactions contemplated by this Agreement, and, insofar as it knows, no broker or other person is entitled to any commission or finder's fee in connection with any of these transactions.

17. Notices

Any notice or other communication given pursuant to this Agreement must be in writing and; (i) delivered personally; (ii) sent by telefacsimile or other similar facsimile; (iii) delivered by overnight express delivery services; or (iv) sent by registered or certified mail, postage prepaid, as follows:

If to City:
City of Maitland Florida
1776 Independence Lane
Maitland, FL 32751
Attn: Mr. Dean Sprague
City Manager

If to Owner:
Utilities, Inc. of Florida
2335 Sanders Road
Northbrook, Illinois 60062
Attn: Mr. James L. Camaren
Chairman of the Board & Chief Executive Officer

All notices and other communications required or permitted under this Agreement that are addressed as provided in this section will (A) if delivered personally or by overnight express, be deemed received upon signature of receipt for delivery; (B) if delivered by facsimile, be deemed received when verified by return facsimile; and (C) if sent by registered or certified mail, be deemed received when receipt signed for delivery.

18. Binding Effect and Applicable Law

This Agreement is binding upon and will inure to the benefit of the parties and their respective successors and assigns. The Terms of this Agreement shall be governed by the laws of the State of Florida.

19. Severability

Any provision of this Agreement which is prohibited, or unenforceable or under any law shall be ineffective to the extent of such prohibition or enforceability, without invalidating the remaining provisions hereof. No such prohibition shall in any way or to any extent alter or affect owner or city's obligation, to the extent required hereunder, to pay when due, all fees, interest, and other costs related to this Agreement.

20. Laws Governing

This Agreement shall be governed and construed in accordance with the laws of the State of Florida and any action brought hereunder, venue shall be laid in Orange County, Florida.

21. Other Agreements

Any and all prior agreements, written or oral, among the parties hereto relating to the purchase and sale of the Facilities and certificates serving Druid Isle and Druid Hills/Druid Hills Estate are hereby void and of no further force or effect.

22. Amendments

This Agreement may be modified or amended only by writing, duly executed by or on behalf of Owner and City.

23. Section Headings for Convenience Only

Section headings used in this Agreement are for convenience only and have no significance in the interpretation of the body of this Agreement, and the parties hereto agree that they shall be disregarded in construing the provisions of this Agreement.

24. Submission of Agreement Not an Offer

The submission or transmittal of this Agreement shall not create any liability on the part of Owner, nor shall Owner have any obligation to the City unless and until such time as Owner shall have executed a counterpart of this Agreement and unconditionally delivered to the City.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

UTILITIES INC. OF FLORIDA

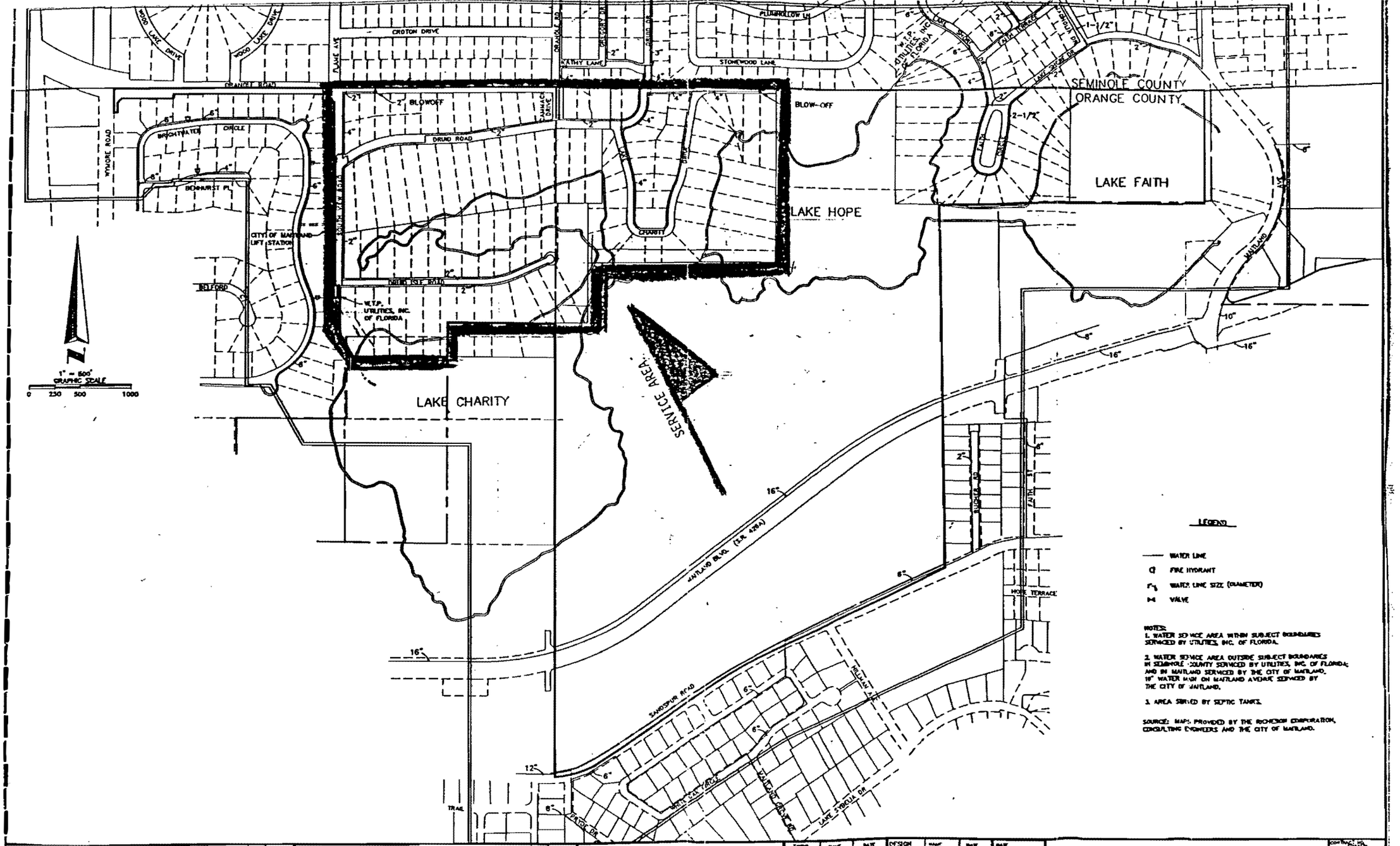
By: _____
Chairman and CEO

ATTEST:

THE CITY OF MAITLAND, FLORIDA

By: _____

ATTEST:
Donna L. Williams



REVISIONS	BY	DATE

REVISIONS	BY	DATE

City of Maitland
COMMUNITY DEVELOPMENT DEPARTMENT

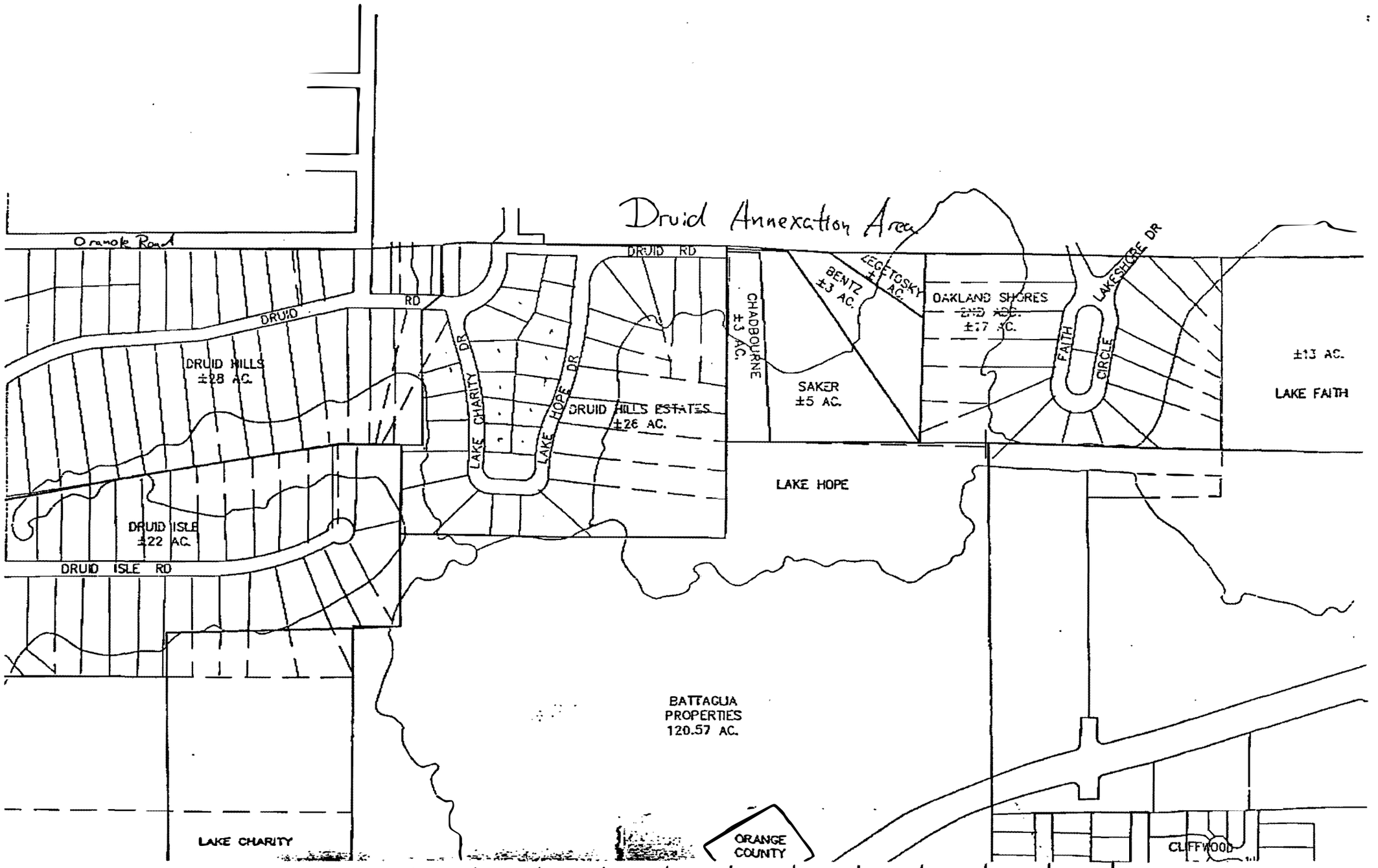
	NAME	DATE
TOPO		
DRAWN	SCE	OCT. '94
REVIEWED		
APPROVED		
FIELD BOOK NO.	PAGE	70

	NAME	DATE
DESIGN		
DRAWN	AHS	OCT. '94
APPROVED	DT	OCT. '94

DATE: OCT. 1994
SCALE: 1" = 500'

EXHIBIT 1
UTILITY MAP

CONTRACT NO.
DRAWING NO.
SHEET NO.


Druid Annexation Area
Orange Road
DRUID RD
DRUID RD
DRUID HILLS
±28 AC.
LAKE CHARITY DR
LAKE HOPE DR
DRUID HILLS ESTATES
±26 AC.
CHADBOURNE
±3 AC.
BENTZ
±3 AC.
LEGETOSKY
±1 AC.
SAKER
±5 AC.
OAKLAND SHORES
2ND ADD.
±17 AC.
LAKESHORE DR
FAITH CIRCLE
±13 AC.
LAKE FAITH
LAKE HOPE
CITY OF MAITLAND
DRUID ISLE
±22 AC.
DRUID ISLE RD
BATTAGUA
PROPERTIES
120.57 AC.
LAKE CHARITY
ORANGE
COUNTY
CLIFFWOOD

25-21-29-2236-00281 001630 DRUID ISLE RD

UTILITIES INC OF FLORIDA
2335 SANDERS ROAD

NORTHBROOK IL 60062-6108

TAXABLE 00000000050
TOTAL 00000000050
ASSESSED 00000000050
BLDG VAL 00000000000

MILL 06 TOT AREA 00000000000 NO.BED 00000
CITY E HEAT AREA 00000000000 NO.BATH 00000
USE 9100 PAR ACRE 000000000 YR BLT - -
SALE DT 06-01-1976 SALE PRICE 00000004800
LEGAL:
DRUID ISLE U/124
N 60 FT OF W 20 FT OF LOT 28
2756/242

1997

WATER TREATMENT PLANT, SOUTH VIEW ROAD

Legal Description

North 60 Feet of West 20 Feet of Lot 28, Druid Isle Subdivision, Plat Book U, Page 124, Orange County, Florida (dated June 1, 1956).

Note:

Balance of Lot 28, Druid Isle Subdivision was transferred to Maitland Club Subdivision and is now part of Lot 27, Replat of Maitland Club Subdivision, Plat Book 32, Page 101, Orange County, Florida (dated April 14, 1994).

EXHIBIT 2

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 5) ____.

~~DRAFT~~ pw

GREEN ACRES CAMPGROUND WATER & WASTEWATER PURCHASE AGREEMENT

AGREEMENT entered into this 18 day of August, 1999 between Utilities, Inc. of Florida, a Florida corporation ("**Owner**"), and The City of Altamonte Springs, a Florida Municipality ("**City**"):

WITNESSETH

WHEREAS, Owner presently owns and operates a central water supply, storage and distribution system and a wastewater collection system (hereinafter referred to as the "**Facilities**") serving the Green Acres Campground (hereinafter referred to as the "**Service Area**") and more fully described in **Exhibit 1** attached, and

WHEREAS, the City desires to furnish central water and wastewater utility service to the Service Area in conjunction with its existing utility operations through acquisition and operation of the Facilities serving the Service Area for that purpose; and

WHEREAS, Owner and the City have reached an agreement under the threat of condemnation and Owner desires to sell and the City desires to purchase the Facilities in the Service Area for said purpose in accordance with the terms of this Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter contained, the parties hereto agree as follows:

1. Agreement to Purchase and Sell

   a) The City agrees to purchase the Facilities and service area from Owner upon the terms and conditions hereinafter set forth and Owner, upon such terms and conditions, agrees to sell the Facilities and service area at the Closing (as hereinafter defined) to the City. City agrees that the Facilities are to be acquired by the City in an "AS-IS-WHERE-IS WITH ALL FAULTS" condition, except as specifically set forth herein. City agrees that, except as specifically set out herein, Owner has made no representations or warranties as to the condition of the Facilities and that the City will rely on its own

investigations and due diligence with regard to the condition of the Facilities.

b) Owner warrants that as of the date of the Closing, the Facilities defined herein shall be in substantial compliance with applicable Florida Public Service Commission (PSC), Florida Department of Environmental Protection (DEP), and Federal Environmental Protection Administration (EPA) water quality standards. In the event the Facilities are not in substantial compliance with required regulatory standards, City shall have the option to not purchase Facilities.

2. Description of the Facilities

The Facilities to be purchased by the City and sold by Owner shall consist of all the properties which comprise or form a part of the central water distribution system and wastewater collection system owned by Owner and providing service in the Service Area, together with all additions and improvements thereto between the date hereof and the Closing, excepting, however:

(i) cash on hand or in banks,

(ii) liabilities, evidences of indebtedness or other securities,

(iii) the corporate minutes and stock record books and corporate seal of Owner,

(iv) the books and financial records of owner.

Without limiting the generality of the foregoing, the Facilities shall include:

a) Real property as described in **Exhibit 2**, all water distribution mains, service lines, meters, valves, hydrants, all wastewater collection mains, service lines and lift stations and all other property, inventory and appurtenances located on site (other than vehicles) used in connection with the operation of the central water and wastewater systems as they pertain to the Owner's operations in the Service Area.

b) To the extent that they exist, all rights, franchises, permits, approvals, consents, licenses, easements, contracts, right-of-way grants, water use permits, and all claims or rights of action (excluding water sales accounts receivable), customer and billing lists, customer deposits, meter books, maps, surveys,

title reports, charts, plans, utility drawings and customer records belonging to or comprising any part of the Facilities used or useful in connection therewith.

3. Closing

a) The Closing hereunder (the "**Closing**") shall take place at the offices of Fowler, Barice, Feeney & O'Quinn, P.A. on August 24, 1999, or such earlier date as the parties hereto may agree, TIME IS OF THE ESSENCE.

b) At the Closing, and upon due performance by the City of its obligations under the Agreement, Owner shall deliver to the City:

(i) such bills of sale, assignment and other good and sufficient instruments of sale, conveyance, transfer and assignment, in form and substance reasonably satisfactory to the City Attorney, as shall be required in the sole opinion of the City Attorney in order to effectively vest in the City, Owner's title to all of the Facilities of Owner contained in the Service Area in accordance with this Agreement. The City and Owner agree that the form of deed satisfactory to both parties for conveyance of the Facilities shall be a special warranty deed, or such other document as may be required by regulatory agencies.

(ii) all of the service agreements, files, documents, papers, books and records pertaining to the business conducted by Owner in the Service Area other than its minute books, stock records and other records reasonably needed by Owner, and

(iii) all permits, licenses, certificates or franchises issued or granted to Owner by any governmental authority, department or agency in connection with any authorization related to the construction, operation or maintenance of the Facilities in the Service Area.

c) At the Closing, the City shall be responsible for:

(i) Payment of the Purchase Price as described herein;

d) Owner shall obtain and shall be responsible for payment of all costs and expenses necessary to obtain Florida Public Service Commission (PSC), or other regulatory approval with respect to the sale and purchase of the Facilities, as contemplated in this Agreement.

e) The Closing shall be held at the offices of Fowler, Barice, Feeney & O'Quinn at the address provided below, or such other location agreed upon by the parties.

28 West Central Blvd.
Orlando, FL 32801
(407) 425-2684

4. Purchase Consideration

The Purchase Price (the "**Purchase Price**") for the Facilities shall total Four Hundred Twenty-Seven Thousand Dollars ($427,000). Purchase Price is payable in full at Closing. Should City elect not to appeal an adverse decision by the PSC or should said adverse decision be sustained upon appeal, the Purchase Price plus accrued interest shall be refunded to the City.

5. Representations and Warranties and Agreements of Owner

Owner represents, warrants and agrees that:

a) Owner is and at the Closing will be a corporation duly organized and existing and in good standing under the laws of the State of Florida and authorized to do business in Florida.

b) Prior to the Closing, Owner will take all necessary corporate action to authorize the execution, delivery and performance on its part of this Agreement, and the performance hereof by it will not be in contravention of its Articles of Incorporation or By-Laws.

c) Except as provided below, Owner shall operate and maintain the Facilities as a going concern prior to Closing, conducting such maintenance and repairs as may be necessary in the usual and regular course of business or as required by any government body, commission, board or agency with lawful jurisdiction over Owner. Further, Owner shall not sell or otherwise dispose of any part of the Facilities. Owner shall not be responsible for any extraordinary repairs or replacements of Facilities. In the event that such extraordinary repairs or replacements are necessary or prudent, Owner will contact City and determine whether City wishes to pay for said repairs. If City does not agree to pay for such extraordinary repairs, Owner shall have the option of paying for repairs and terminating this Agreement, discharging both parties from any obligations under this Agreement, with no liability to either party.

d) Prior to Closing, but after the execution of this Agreement, Owner shall afford the City access to the business premises, and properties of Owner, and shall afford the City access to the books and records of the Owner and will furnish such additional financial and operating data as to the business and property of Owner in the Service Area as the City may reasonably require. Owner need only provide such records in the form normally kept by Owner.

e) To the best of Owner's knowledge, there are no pending or threatened actions at law or suits in equity of any nature involving Owner's operations or Facilities in the Service Area.

f) Other than the commitment to provide water and wastewater utility service to customers within the Service Area, and a bulk wastewater treatment agreement with City, there are no

outstanding contracts or obligations of any nature between Owner and any other party.

g) Owner agrees to take such actions and to support the City as reasonably necessary in obtaining any approvals or other actions required by the Commission or any other regulatory body or agency, in the transfer of ownership of the subject Facilities from Owner to the City.

h) Owner agrees to provide surety acceptable to City to ensure Purchase Consideration will be refunded in the event PSC approval is not received.

6. Property Taxes

Owner shall be responsible for all property taxes accruing prior to the Closing. City shall be responsible for all property taxes (if any) subsequent to the Closing.

7. Electric Power Bills and Other Non-Billed Expenses

All electric bills which have not been billed to Owner as of the Closing shall be prorated between the City and Owner as of the Closing, based on the number of days of ownership of the Facilities during the billing period.

8. Interim Service

(A) Subject to closing, owner shall continue to provide sewer and water service to existing customers within the service area until such time as the City shall effect physical connection of the service area facilities to City's sewer and water systems. Owner shall permit additional connections or service increases and shall refer all such requests for same to the City to include without limitation requests for Florida Department of Environmental Protection approval, capacity availability, or connection fee calculations.

(B) In consideration of the continuing provision of service to existing customers within the service area by owner, the provisions for billing of accounts as provided in paragraph 9, "Billed and Non-Billed Accounts", shall provide for the retention of all interim service revenues by owner, subject to the provisions of paragraph 8(a).

9. Billed and Non-Billed Accounts

Amounts due the Owner for water and wastewater services billed and non-billed at the Closing and physical connection of the service facilities to the City's water and wastewater systems shall be provided for as follows:

a) Accounts receivable of Owner for billed but unpaid water utility service shall remain the property of Owner.

b) With regard to non-billed amounts, all meters for each of Owner's customers shall be read on the date of physical connection to the City's systems, or as near thereto as reasonably practicable, with a representative of both the City and Owner present at such reading. Water and wastewater bills for this period will be sent to all customers by Owner, and the amount of such accounts receivable shall remain the property of Owner.

c) Within sixty (60) days after the physical connection to the City's systems, Owner may furnish the City with a list of all unpaid accounts as set forth in Paragraphs 9a) and 9b) herein, and the City shall use reasonable efforts to attempt to collect the unpaid bills for and on behalf of Owner including termination of the customers' service pursuant to the law, but the City shall not be liable to Owner for any amounts not collected. City shall not be responsible for initiating legal actions to collect unpaid bills.

10. Additional Obligations of Owner

Owner shall deliver to the City at or prior to the Closing:

a) Copies of all blueprints, plans, engineering reports, and other information in Owner's possession which would aid the City in operation of the Facilities.

b) A Certificate of the Secretary of Owner dated as of the Closing, with respect to corporate standing, by-laws, incumbency of officers and their signatures and corporate resolutions authorizing the performance of this Agreement, and transfer of the Facilities.

11. Additional Documents

If at any time after the Closing it shall appear that additional bills of sale, deeds, assignments or other papers are reasonably necessary to complete or perfect the transfer of any part of the Facilities to the City, Owner agrees to execute such additional bills of sale, deeds, assignments or other papers upon the written request of the City.

12. Public Service Commission Approval

Owner and City shall cooperate with one another and use due diligence in order to secure any approval required by the Florida Public Service Commission ("**PSC**") with respect to the purchase and sale of the Facilities and service area as contemplated in this Agreement (such required approvals are sometimes collectively referred to herein as the "**Approval**"). Owner and City shall, after the date of this Agreement, immediately commence all appropriate actions and execute all applications and other documents which may be necessary in order to secure the Approval. It shall be the responsibility of Owner to secure the Approval, although City shall fully cooperate in all aspects in connection therewith. City shall supply such information and execute such applications and forms as Owner may reasonably request from time to time in order to secure the Approval.

13. Representations, Warranties and Agreement of the City

The City represents, warrants and agrees that:

a) The City will provide water and wastewater service, effective the day following the Closing date, to residential and commercial developments within the Service Area, thereby relieving Owner of any further obligation in this connection;

b) The City has taken, or will take prior to the Closing, all necessary legal action to authorize the execution, delivery, and performance on its part of this Agreement;

c) The performance by the City contemplated herein will not be in contravention of its charter or the laws of the State of Florida or any contract or agreement to which the City is a part or subject; and

d) The Agreement will be a legal and binding obligation of the City, enforceable in accordance with its terms.

14. Documents to be Delivered by the City to Owner at Closing

The City agrees to furnish to Owner at the Closing:

a) A certified copy of the ordinances or resolutions adopted by the City approving this Agreement and the transactions contemplated herein, and designating the person(s) authorized to execute this Agreement for the City; and

b) An opinion of counsel for the City as to the matters referred to in Subparagraphs b), c) and d) of Paragraph 12 hereof.

15. Survival of Representations and Warranties

The representations, warranties, and agreements herein shall survive and continue in effect through Closing.

16. Exhibits

The Exhibits to this Agreement are a part hereof and are hereby incorporated in full by reference.

17. Finder's or Broker's Fees

Each of the parties represents and warrants that it has dealt with no broker or finder in connection with any of the transactions contemplated by this Agreement, and, insofar as it knows, no broker or other person is entitled to any commission or finder's fee in connection with any of these transactions.

18. Notices

Any notice or other communication given pursuant to this Agreement must be in writing and; (i) delivered personally; (ii) sent by telefacsimile or other similar facsimile; (iii) delivered by overnight express delivery services; or (iv) sent by registered or certified mail, postage prepaid, as follows:

If to City:
City of Altamonte Springs, Florida
Attn: City Manager & City Attorney
225 Newburyport Avenue
Altamonte Springs, FL 32701

If to Owner:
Utilities, Inc. of Florida
2335 Sanders Road
Northbrook, Illinois 60062
Attn: Mr. James L. Camaren
Chairman & C.E.O.

All notices and other communications required or permitted under this Agreement that are addressed as provided in this section will (A) if delivered personally or by overnight express, be deemed received upon signature of receipt for delivery; (B) if delivered by facsimile, be deemed received when verified by return facsimile; and (C) if sent by registered or certified mail, be deemed received when receipt signed for delivery.

19. Binding Effect and Applicable Law

This Agreement is binding upon and will inure to the benefit of the parties and their respective successors and assigns. The Terms of this Agreement shall be governed by the laws of the State of Florida.

20. Severability

Any provision of this Agreement which is prohibited, or unenforceable or under any law shall be ineffective to the extent of such prohibition or enforceability, without invalidating the remaining provisions hereof. No such prohibition shall in any way or to any extent alter or affect owner or city's obligation, to the extent required hereunder, to pay when due, all fees, interest, and other costs related to this Agreement.

21. Laws Governing

This Agreement shall be governed and construed in accordance with the laws of the State of Florida and any action brought hereunder, venue shall be laid in Seminole County, Florida.

22. Other Agreements

Any and all prior agreements, written or oral, among the parties hereto relating to the purchase and sale of the Facilities and

certificates serving the service are hereby void and of no further force or effect.

23. Amendments

This Agreement may be modified or amended only by writing, duly executed by or on behalf of Owner and City.

24. Section Headings for Convenience Only

Section headings used in this Agreement are for convenience only and have no significance in the interpretation of the body of this Agreement, and the parties hereto agree that they shall be disregarded in construing the provisions of this Agreement.

25. Submission of Agreement Not an Offer

The submission or transmittal of this Agreement shall not create any liability on the part of Owner, nor shall Owner have any obligation to the City unless and until such time as Owner shall have executed a counterpart of this Agreement and unconditionally delivered to the City.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

UTILITIES INC. OF FLORIDA

By: Donald Rasmussen
~~Chairman and CEO~~
DONALD RASMUSSEN
VICE PRESIDENT

_____
WITNESS

_____
Print Name

_____
WITNESS

_____
Print Name

THE CITY OF ALTAMONTE SPRINGS, FLORIDA

By: J. Dudley Bates
J. Dudley Bates, Mayor

Patsy Wainright
WITNESS
Patsy Wainright
Print Name

Janice G. Goebel
WITNESS
JANICE G. GOEBEL
Print Name

STATE OF ~~ILLINOIS~~ Florida pw

COUNTY OF ~~COOK~~ Seminole pw

I, ~~Phil Ann Scully~~ Patsy Wainright pw, a Notary Public of the County and State aforesaid, certify that ~~Jim Camaren~~ personally came before me this day and acknowledged that he is Chairman and CEO of Utilities, Inc. of Florida, a Florida corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by him and sealed with its corporate seal.

Witness my hand and official seal, this _____ day of _____, 1999.

_____
Notary Public

My Commission Expires:_____

[SEAL]

STATE OF FLORIDA

COUNTY OF Seminole

I, Patsy Wainright, a Notary Public of the County and State aforesaid, certify that J. Dudley Bates personally came before me this day and acknowledged that he/she is _____ Mayor of The City of Altamonte Springs, Florida, a Florida corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by him/her and sealed with its corporate seal.

Witness my hand and official seal, this 17th day of August, 1999.

Patsy Wainright
Notary Public

My Commission Expires:_____

[SEAL]

Patsy Wainright
MY COMMISSION # CC696205 EXPIRES
January 22, 2002
BONDED THRU TROY FAIN INSURANCE, INC.

STATE OF FLOIRDA
COUNTY OF SEMINOLE

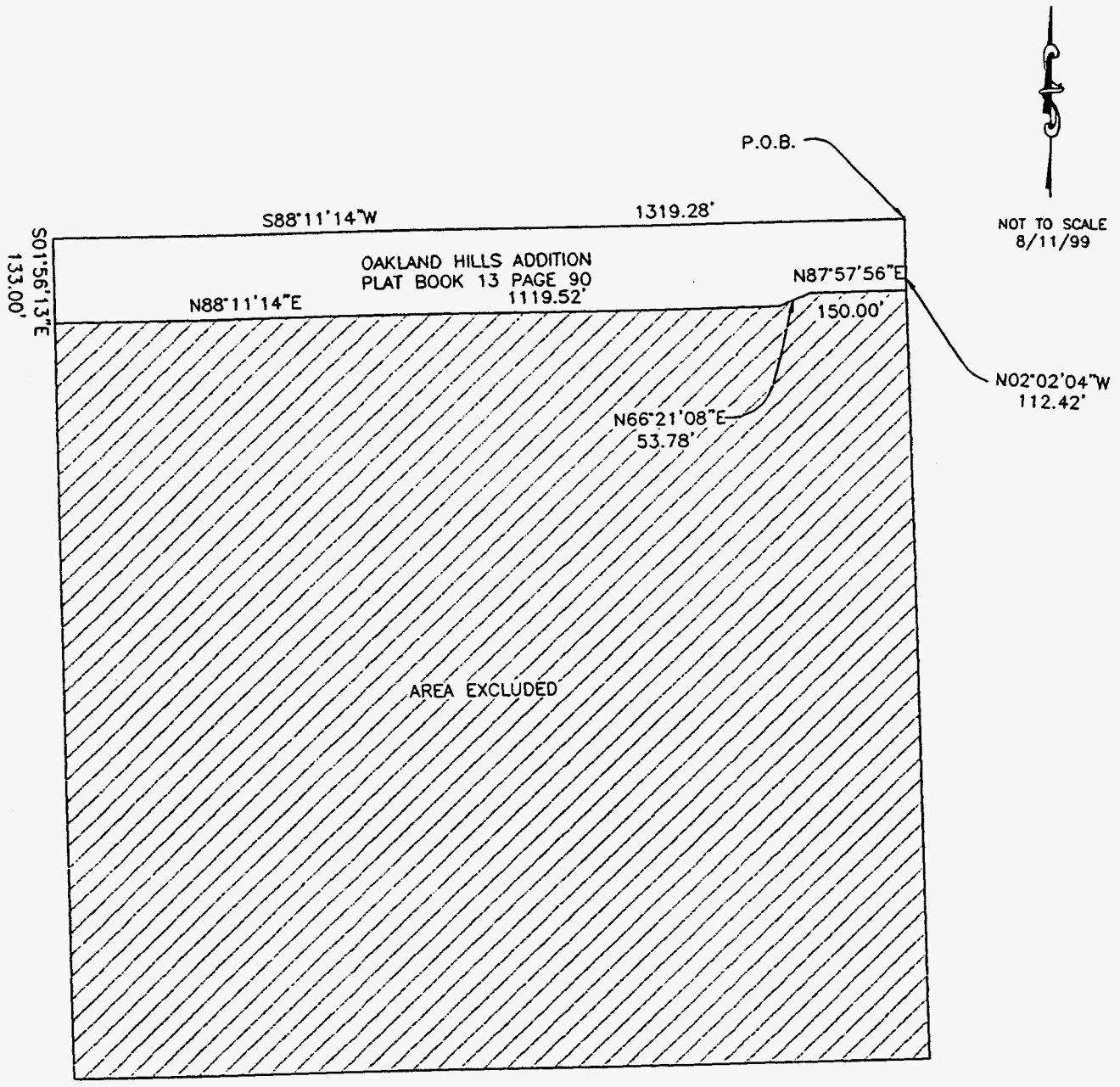
Sworn to and subscribed to before me this 18th day of August, 1999, by Donald W. Rasmussen, who has produced FDL# R252-199-41-243 as identification .

Witness my hand and official seal this 18th day of August, 1999.

Patsy Wainright
MY COMMISSION # CC696205 EXPIRES
January 22, 2002
BONDED THRU TROY FAIN INSURANCE, INC.

Patsy Wainright
Notary Public

SKETCH OF DESCRIPTION



Legend:
P.O.B. Point of Beginning

THIS IS NOT A SURVEY

I hereby certify that the sketch of description shown hereon complies with the requirements set forth in Chapter 61G17, Florida Administrative Code. Pursuant to Section 472.027 Florida Statues.

MIGUEL A. CORTES
Professional Surveyor and Mapper
License Number LS 5820
8237 Scarborough Ct.
Orlando, Fl. 32829 (407) 282-1206

DESCRIPTION

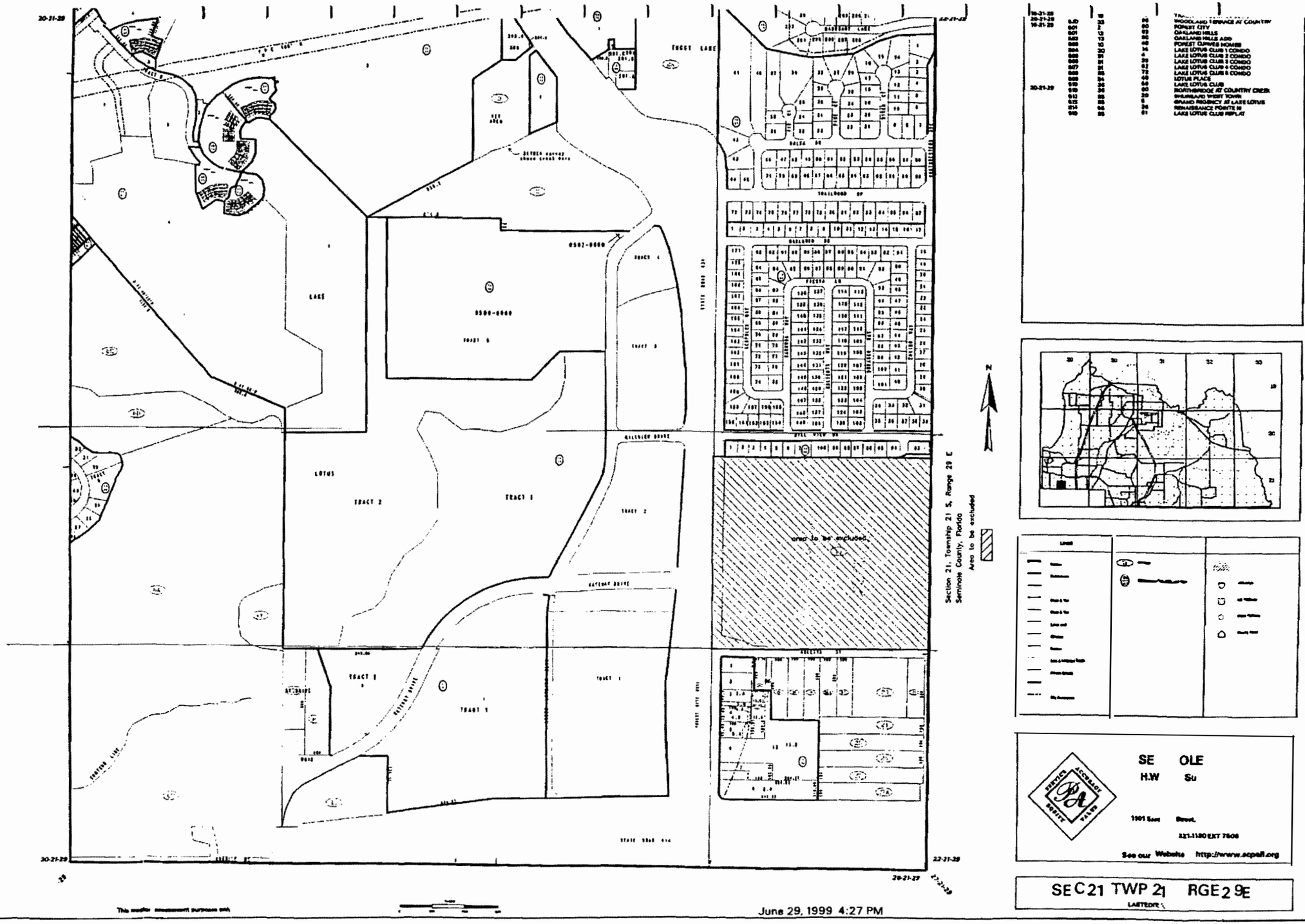
A parcel of land lying in Section 21, Township 21 South, Range 29 East Seminole County, Florida more particularly described as follows:

The Northeast ¼, of the Southeast ¼ of said Section 21,

Less Oakland Hills Addition recorded in Plat Book 13, Page 90 of the Public records of Seminole County, Florida more particularly described as follows: Begin at the NE corner of the NE ¼ of the SE ¼ of said section 21, Township 21 South, Range 29 East, Thence run S88°d11'14"W a distance of 1319.28 feet to the NW corner of the NE ¼, of the SE ¼ of said Section 21; Thence run S01° 56'13"E along the Westerly line of the NE ¼ , of the SE ¼ of said Section 21 a distance of 133.00 feet; Thence run N88° 11'14"E a distance of 1119.52 feet; Thence run N66° 21'08"E a distance of 53.78 feet; Thence run N87° 57'56"E a distance of 150.00 feet to a point on the Easterly line of the NE ¼ of the SE ¼ of said section 21; Thence run N2°02'04"W a distance of 112.42 feet to the Point of Beginning.

Exhibit 2

No real property or physical assets.


LAKE
LOTUS
TRACT 1
TRACT 2
TRACT 3
TRACT 4
TRACT 5
TRACT 6
TRACT 7
TRACT 8
area to be excluded
Section 21, Township 21 S, Range 29 E
Seminole County, Florida
Area to be excluded
WOODLAND TERRACE AT COUNTRY
FOREST CITY
OAKLAND HILLS
OAKLAND HILLS ADD
FOREST CURVES HOMES
LAKE LOTUS CLUB 1 CONDO
LAKE LOTUS CLUB 2 CONDO
LAKE LOTUS CLUB 3 CONDO
LAKE LOTUS CLUB 4 CONDO
LAKE LOTUS CLUB 5 CONDO
LOTUS PLACE
LAKE LOTUS CLUB
NORTHBRIDGE AT COUNTRY CREEK
RENAISSANCE POINTE III
LAKE LOTUS CLUB REPLAT
SE OLE
H.W Su
1991 Sout Street,
321-1180 EXT 7508
See our Website http://www.scpafl.org
SEC 21 TWP 21 RGE 29E
June 29, 1999 4:27 PM

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 6) ____.

Exhibit (SML-6) _____.

	Costs to Date	Estimated Costs to Complete	Total Costs
WSC Employees	$ 91,665.00	$ 49,950.00	$ 141,615.00[1]
WSC Misc.	$ 22,148.73	$ 11,235.57	$ 33,384.30
Frank Seidman	$ 25,517.72	$ 17,250.00	$ 42,767.72
Hugh Gower	$ 12,446.70	$ 16,600.00	$ 29,046.70[2]
Rose, Sundstrom & Bentley, LLP	$126,115.61	$315,000.00	$ 441,115.61
	$277,893.76	$410,035.57	$ 687,929.33

[1] The estimate of time and related expenses will have to be increased due to the additional expert that has to be engaged to reply to OPC's rate of return witness.

[2]This estimate will also have to be increased due to the additional expert. In addition, there was a calculation or formula error in the information responsive to Interrogatory No. 78, which excluded $15,000.00.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 7) ____.

RATE CASE EXPENSE
DOCKET NO.: 020071-WS

ROSE, SUNDSTROM & BENTLEY, LLP

UTILITIES, INC. OF FLORIDA
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE
DOCKET NO.: 020071-WS

ROSE, SUNDSTROM & BENTLEY, LLP

ACTUAL BILLINGS

Month of Service	Invoice Date	Time Charges	Expenses	Total
Dec. 2001	01/18/02	337.50	27.05	364.55
Jan. 2002	02/15/02	495.00	20.00	515.00
Feb. 2002	03/18/02	405.00	8.00	413.00
March 2002	04/15/02	112.50	3.00	115.50
April 2002	05/16/02	517.50	2.25	519.75
May 2002	06/18/02	742.50	-	742.50
June 2002	07/15/02	5,512.50	8,463.26	13,975.76
July 2002	08/16/02	967.50	292.18	1,259.68
Aug. 2002	09/18/02	1,102.50	232.94	1,335.44
Sep. 2002	10/16/02	1,192.50	487.72	1,680.22
Oct. 2002	11/14/02	3,982.50	233.42	4,215.92
Nov. 2002	12/18/02	9,270.00	7,542.01	16,812.01
Dec. 2002	01/24/03	9,022.50	483.77	9,506.27
Jan. 2003	02/19/03	9,900.00	248.54	10,148.54
Feb. 2003	03/14/03	20,182.50	2,265.91	22,448.41
March 2003	04/11/03	14,062.50	4,358.26	18,420.76
April 2003	05/19/03	9,247.50	2,825.52	12,073.02
TOTAL ACTUAL BILLINGS THROUGH 5/19/03		$87,052.50	$27,493.83	$114,546.33

		Time Charges	Expenses	Total
May 2003	UNBILLED	$9,960.00	$1,609.28	$11,569.28

ESTIMATE TO COMPLETE THROUGH PAA

Review OPC's Prefiled Testimony and PSC Staff's discovery; Numerous telephone conferences with client, OPC and Staff: Travel to Tallahassee for hearings, meetings, and depositions; Attend depositions; Conferences with client; Prepare Prehearing Statement; Attend Prehearing Conference; Legal Research; Trial Preparation; Attend Trial; Review Transcript; Prepare Post-Hearing Brief; Review Staff Recommendation; Monitor PSC Agenda Conference; Research and Draft Post-Order Motions and advise client accordingly. – HOURS			
Total Estimate to Complete	$300,000.00	$15,000.00	$315,000.00
TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE	$397,012.50	$44,103.11	$441,115.61

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC
C/O MS. PHILANN SCULLY
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24554
JANUARY 18, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

12/05/01	TELEPHONE CONFERENCE WITH MR. LIBERTOZZI WHO TELEPHONED WITH QUESTIONS REGARDING TEST YEAR REQUEST LETTER.	0.20	
12/21/01	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING TEST YEAR APPROVAL ISSUES AND REVIEW LETTER FROM MR. LUBERTOZZI.	0.50	
12/22/01	RESEARCH AND DRAFT PROPOSED TEST YEAR REQUEST LETTER AND EMAIL TO MR. WENZ AND MR. LUBERTOZZI.	0.50	
12/24/01	REVIEW MR. LUBERTOZZI'S COMMENTS; REDRAFT TEST YEAR REQUEST LETTER.	0.30	
		1.50	337.50
	FEDERAL EXPRESS	27.05	
	TOTAL COSTS ADVANCED		27.05
	TOTAL STATEMENT		$364.55

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C/O MS. PHILANN SCULLY
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24645
FEBRUARY 15, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

01/07/02	ATTEND MEETING AT PSC REGARDING REORGANIZATION VIS-A-VIS AFFECT ON PROCESSING OF RATE CASE; LETTER TO MR. WENZ CONCERNING SAME.	1.20	
01/24/02	SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED; SEVERAL TELEPHONE CONFERENCES WITH MS. MERCHANT REGARDING SAME; RDAFT FOLLOW-UP LETTER TO CHAIRMAN JABER.	1.00	
		2.20	495.00
	LONG DISTANCE CALLS	7.50	
	TELECOPIER	12.50	
	TOTAL COSTS ADVANCED		20.00
	TOTAL STATEMENT		$515.00

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C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24785
MARCH 18, 2002
FILE # 30057-0040

PAGE 1

MATTER 2002 RATE CASE

02/01/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED TO DISCUSS CHANGING TEST YEAR.	0.20	
02/04/02	REVIEW LETTER FROM MR. LUBERTOZZI AND DRAFT RESPONSE; TELEPHONE CONFERENCE WITH MS. MERCHANT AT PSC; DRAFT LETTER TO CHAIRMAN JABER TO CHANGE TEST YEAR.	0.50	
02/06/02	TELEPHONE CONFERENCE WITH MS. MERCHANT FROM PSC WHO TELEPHONED; LETTER TO MR. LUBERTOZZI.	0.50	
02/14/02	TELEPHONE CONFERENCE WITH MR. KYLE AT PSC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. KYLE.	0.60	
		1.80	405.00

LONG DISTANCE CALLS 8.00

TOTAL COSTS ADVANCED 8.00

TOTAL STATEMENT $413.00

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U ILITIES, INC
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2~35 SANDERS RD
N RTHBROOK, IL 60062

INVOICE # 24896
APRIL 15, 2002
FILE # 30057-0040

PAGE 1

M..TTER 2002 RATE CASE

0 /14/02	REVIEW LETTER FROM PSC CHAIRMAN APPROVING TEST YEAR AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50	
		0.50	112.50
	LONG DISTANCE CALLS	1.50	
	PHOTOCOPIES	1.50	
	TOTAL COSTS ADVANCED		3.00
	TOTAL STATEMENT		$115.50

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UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25046
MAY 16, 2002
FILE # 30057-0040

PAGE 1

MATTER 2002 RATE CASE

04/02/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AND MR. SEIDMAN REGARDING COORDINATING RATE CASE FILING; TELEPHONE CONFERENCE WITH MR. SEIDMAN; REVIEW LETTER FROM MR. LUBERTOZZI.	1.00	
04/24/02	TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED; BEGIN RESEARCH IN PREPARATION FOR FILING APPLICATION.	1.00	
04/30/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED WITH SEVERAL QUESTIONS.	0.30	
		2.30	517.50

LONG DISTANCE CALLS	0.25	
PHOTOCOPIES	2.00	
TOTAL COSTS ADVANCED		2.25
TOTAL STATEMENT		$519.75

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C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25230
JUNE 18, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

05/06/02	RESEARCH AND DRAFT LETTER TO MR. LUBERTOZZI AND MR. SEIDMAN.	0.30	
05/07/02	REVIEW LETTER FROM MS. VANDIVER AT PSC REGARDING AFFILIATE TRANSACTION AUDIT AND TELEPHONE CONFERENCE WITH MS. VANDIVER CONCERNING SAME.	0.40	
05/12/02	BEGIN DRAFT OF PSC APPLICATION, SYNOPSIS AND NOTICE OF INTERIM RATE INCREASE.	1.30	
05/20/02	REVIEW RATE CASE AUDIT LETTER FROM PSC AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; LETTER TO MR. LUBERTOZZI REGARDING RATE CASE EXPENSE.	0.40	
05/20/02	TELEPHONE CONFERENCE WITH MERCHANT OF PSC STAFF RE: SERIAL FILINGS, ONE OFFICIAL FILING DATE; PREPARE MEMO TO MARTY FRIEDMAN.	0.20	
05/21/02	REVIEW DRAFT OF MFR'S FOR SEMINOLE COUNTY.	0.50	
05/21/02	CONFERENCE WITH F. SEIDMAN AT PSC RE: STAGGERED FILINGS; PREPARE MEMO RE: SAME.	0.20	
		3.30	
			742.50

TOTAL STATEMENT $742.50

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2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25327
JULY 15, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

06/05/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SEMINOLE COUNTY MFR'S.	0.30
06/08/02	REVIEW DRAFT OF SEIDMAN'S EXHIBITS; LETTER TO MR. SEIDMAN CONCERNING SAME.	1.00
06/17/02	TELEPHONE CONFERENCE WITH MS. SEIDMAN WHO TELEPHONED REGARDING FILING ISSUES; SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED.	0.50
06/18/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED; DRAFT AFFIDAVIT AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40
06/19/02	TELEPHONE CONFERENCE WITH MR. WILLIS WHO TELEPHONED; LETTER TO MR. LUBERTOZZI CONCERNING SAME; BEGIN DRAFTS OF PREFILED TESTIMONY OF MR. LUBERTOZZI AND MR. RASMUSSEN.	1.10
06/20/02	REVIEW PSC RULES AND OUTLINE TIME SCHEDULE FOR NOTICING AND DRAFT MEMORANDUM REGARDING SAME.	0.50
06/21/02	CONTINUE DRAFT OF PREFILED TESTIMONY FOR MR. LUBERTOZZI AND MR. RASMUSSEN; TELEPHONE CONFERENCE WITH MR. RASMUSSEN RE: HIS PREFILED TESTIMONY AND ADDTIONAL INFORMATION; TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS WHO TELEPHONED;	2.10
06/21/02	TELEPHONE CONFERENCE WITH MS. VANDIVER AT PSC; LETTER TO MR. LUBERTOZZI REGARDING OPC VISIT.	0.00
06/23/02	LETTER TO OPC ATTORNEY BURGESS; REVIEW MR. SEIDMAN'S COMMENTS TO PREFILED TESTIMONY AND REDRAFT ACCORDINGLY; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	0.70
06/24/02	TELEPHONE CONFERENCE WITH MR. RASMUSSEN WHO TELEPHONED REGARDING PREFILED	1.10

Continued

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UTILITIES, INC

INVOICE # 25327
JULY 15, 2002
FILE # 30057-0040

	TESTIMONY; REVIEW MEMO FROM MR. RASMUSSEN AND INCORPORATE IN PREFILED TESTIMONY.		
06/25/02	SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED; REVIEW COMMENTS FROM MR. RASMUSSEN AND MR. SEIDMAN AND REDRAFT PREFILED TESTIMONY; TELEPHONE CONFERENCE WITH MR. RASMUSSEN REGARDING ENGINEERING INFORMATION;	4.60	
06/25/02	RESEARCH LIBRARIES TO DEPOSIT APPLICATION; BEGIN DRAFT OF REVISED TARIFF SHEETS FOR INTERIM AND FINAL RATES.	0.00	
06/26/02	REVIEW ENGINEERING INFORMATION FROM MR. RASMUSSEN; TELEPHONE CONFERENCE WITH ATTORNEY BURGESS OF OPC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; REVIEW TARIFFS AND GENERAL PREPARATION.	1.60	
06/27/02	REVIEW FINAL MFR'S AND TESTIMONY OF MR. SEIDMAN; CONFERENCE WITH MR. SEIDMAN; PREPARE INTERIM AND FINAL REVISED TARIFF SHEETS; COMPILE AND ORGANIZE EXHIBITS; FINALIZE APPLICATION; MAKE CHANGES.	10.60	
		24.50	5,512.50
	TELECOPIER	3.00	
	FILING FEE	8,000.00	
	PHOTOCOPIES	32.01	
	PHOTOCOPIES	428.25	
	TOTAL COSTS ADVANCED		8,463.26
	TOTAL STATEMENT		$13,975.76

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UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25464
AUGUST 16, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

07/03/02	REVIEW CONSUMER COMPLAINT INFORMATION; DRAFT NOTICE OF SUPPLEMENTAL FILING.	0.50	
07/05/02	BEGIN DRAFT OF RATE CASE SYNOPSIS.	1.00	
07/08/02	TELEPHONE CONFERENCE WITH MS. MERCHANT AT PSC WHO TELEPHONED REGARDING DEFIEIENCIES IN FILING; LETTER TO MR. LUBERTOZZI CONCERNING SAME; FINALIZE PINELLAS COUNTY SYNOPSIS; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	1.60	
07/23/02	REVIEW PSC DEFICIENCY LETTER AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40	
07/25/02	REVIEW LETTER FROM MR. LUBERTIZZI REGARDING RESPONSES TO DEFICIENCIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED.	0.80	
		4.30	967.50

LONG DISTANCE CALLS	10.50	
FEDERAL EXPRESS	16.72	
EXTRA CLERICAL SUPPORT	23.75	
ENTERTAINMENT/MEAL	241.21	
TOTAL COSTS ADVANCED		292.18
TOTAL STATEMENT		$1,259.68

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UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25699
SEPTEMBER 18, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

08/05/02	REVIEW PUBLIC COUNSEL'S NOTICE OF INTERVENTION AND PSC ORDER GRANTING SAME; REVIEW PUBLIC COUNSEL'S FIRST INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.60
08/08/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI.	0.40
08/09/02	LETTER TO MR. LUBERTOZZI REGARDING SCHEDULING OF SERVICE HEARINGS.	0.20
08/14/02	REVIEW PUBLIC COUNSEL'S SECOND SET OF INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH	1.00
08/14/02	MR. SEIDMAN CONCERNING SAME.	0.00
08/16/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING RESPONSES TO REQUESTS FOR ADDITIONAL INFORMATION; RESEARCH AND DRAFT REQUEST FOR ADDITIONAL TIME TO RESPOND TO REQUESTS FOR ADDITIONAL INFORMATION.	0.80
08/19/02	TELEPHONE CONFERENCE WITH REVELL OF PSC WHO TELEPHONED; RESEARCH AND DRAFT LETTER TO MR. DEVLIN; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	0.60
08/26/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS REGARDING INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50
08/29/02	SEVERAL TELEPHONE CONFERENCES WITH MR.	0.80

Continued

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UTILITIES, INC

INVOICE # 25699
SEPTEMBER 18, 2002
FILE # 30057-0040

	LUBERTOZZI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MS. MERCHANT OF PSC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. ORR; REVIEW ENGINEERING INFORMATION AND LETTER TO PSC CONCERNING SAME.	4.90	1,102.50
	LONG DISTANCE CALLS	2.82	
	TELECOPIER	13.50	
	BINDING	104.12	
	PHOTOCOPIES	112.50	
	TOTAL COSTS ADVANCED		232.94
	TOTAL STATEMENT		$1,335.44

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F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25753
OCTOBER 16, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

09/10/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED TO DISCUSS RESPONSES TO OPC DISCOVERY.	0.30	
09/12/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED WITH QUESTIONS REGARDING RESPONSE TO OPC DISCOVERY.	0.20	
09/13/02	REVIEW PSC LETTER ON DEFICIENCIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; SEVERAL TELEPHONE CONFERENCES WITH MR. SEIDMAN REGARDING SAME; CONFERENCE WITH MR. ORR AND REVIEW PROPOSED RESPONSES TO OPC DISCOVERY.	1.10	
09/16/02	REVIEW RESPONSES TO INTERROGATOREIE AND PRODUCTION OF DOCUMENTS PREPARED BY MR. ORR AND LETTER TO ATTORNEY BURGESS IN OPC OFFICE.	0.90	
09/17/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MS. MERCHANT REGARDING ALLOCATION SCHEDULES; REVIEW AND RESPOND TO EMAIL FROM MR. SEIDMAN.	0.70	
09/18/02	CONFERENCE IN TALLAHASSEE WITH PSC STAFF AND PUBLIC COUNSEL REGARING CORRECTING MFR DEFICIENCIES AND RESPONDING TO OPC DISCOVERY.	1.00	
09/23/02	TELEPHONE CONFERENCE WITH MR. REILLY OF OPC WHO TELEPHONED.	0.30	
09/27/02	SEVERAL TELEPHONE CONFERENCES WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING SYSTEM MAPS; SEVERAL TELEPHONE CONFERENCES WITH MR. ORR CONCERNING SAME.	0.80	
		5.30	1,192.50

Continued

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 25753
OCTOBER 16, 2002
FILE # 30057-0040

LONG DISTANCE CALLS	5.50	
FEDERAL EXPRESS	22.70	
TELECOPIER	10.00	
PHOTOCOPIES	435.02	
PHOTOCOPIES	14.50	
TOTAL COSTS ADVANCED		487.72
TOTAL STATEMENT		$1,680.22

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UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25902
NOVEMBER 14, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

10/02/02	REVIEW RESPONSES TO MOST RECENT DEFICIENCIES LETTER; TELEPHONE CONFERENCE WITH MR. ORR; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	1.00
10/14/02	TELEPHONE CONFERENCE WITH MS. MERCHANT OF PSC WHO TELEPHONED AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.60
10/15/02	RESEARCH AND DRAFT SYNOPSIS FOR PINELLAS COUNTY; TELEPHONE CONFERENCE WITH MR. SEIDMAN; TELEPHONE CONFERENCE WITH PSC GERVASI WHO TELEPHONED REGARDING ADDITIONAL PREFILED TESTIMONY.	1.40
10/16/02	TELEPHONE CONFERENCE WITH ATTORNEY BURGESS OF OPC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; LETTER TO ATTORNEY BURGESS.	0.50
10/17/02	REVIEW LETTER FROM PSC STAFF REGARDING CUSTOMER COMPLAINT LIST AND PSC STAFF'S DISCOVERY; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.70
10/18/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS WHO TELEPHONED; LETTER TO ATTORNEY BURGESS REGARDING RESPONSES TO DISCOVERY.	0.40
10/21/02	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED REGARDING GAIN ON SALE TESTIMONY; REVIEW OPC'S THIRD REQUEST FOR PRODUCTION OF DOCUMENTS AND THIRD SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME;	1.40
10/21/02	REIVEW PSC STAFF COMMENTS TO SYNOPSIS FOR PINELLAS COUNTY AND REDRAFT SYNOPSIS ACCORDINGLY.	0.00
10/22/02	REVIEW LETTER FROM MR. REDEMANN	0.80

Continued

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 25902
NOVEMBER 14, 2002
FILE # 30057-0040

	REGARDING CHEMICAL COST DISCREPENCY AND LETTER TO MR. RASMUSSEN CONCERNING SAME; FINALIZE PINELLAS SYNOPSIS.		
10/24/02	RESEARCH AND DRAFT SYNOPSIS FOR MARION, SEMINOLE, PASCO AND ORANGE COUNTIES; LETTER TO R. KYLE AT PSC REGARDING SAME; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; REVIEW PSC ORDER CONSOLIDATING GAIN ON SALE DOCKET;	4.40	
10/24/02	REVIEW PUBLIC COUNSEL THIRD SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.00	
10/28/02	REVIE WMR. KYLE'S COMMENTS TO SYNOPSIS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING RATES.	0.40	
10/29/02	REVIEW REVISED RATE SCHEDULE FOR PASCO COUNTY; REDRAFT SYNOPSIS; LETTER TO MR. KYLE AT PSC; LETTER TO CLERK OF PSC.	1.00	
10/30/02	DRAFT LETTERS TO LIBRARIES AND GOVERNMENTS REGARDING SYNOPSIS FILINGS; REVIEW REVIEW COMMENTS FROM MR. KYLE AND FINALIZE PASCO SYNOPSIS.	0.80	
10/31/02	REVIEW PROPOSED RESPONSES TO OPC INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; INITIAL REVIEW OF MR. GOWER'S TESTIMONY ON FLA. WATER GAIN	4.30	
10/31/02	ON SALE CASE; REVIEW ORDER ESTABLISHING PROCEDURE AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.00	
		17.70	
			3,982.50
	LONG DISTANCE CALLS	3.25	
	FEDERAL EXPRESS	123.97	
	TELECOPIER	64.50	
	PHOTOCOPIES	18.00	
	POSTAGE	23.70	

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 25902
NOVEMBER 14, 2002
FILE # 30057-0040

TOTAL COSTS ADVANCED	233.42
TOTAL STATEMENT	$4,215.92

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F.E.I. # 59-2783536
UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

11/01/02	REVIEW PROPOSAL FROM MR. GOWER AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30
11/04/02	REVIEW ADDITIONAL DOCUMENTS IN RESPONSE TO PUBLIC COUNSEL'S REQUEST FOR PRODUCTION OF DOCUMENTS AND LETTER TO OPC ATTORNEY BURGESS CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED.	1.10
11/06/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING INTERROGATORY RESPONSE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME.	0.50
11/07/02	TELEPHONE CONFERENCE WITH MR. ORR REGARDING RESPONSE DUE TO REQUEST FOR ADDITIONAL INFORMATION REGARDING CHEMICALS; DRAFT INITIAL CUSTOMER NOTICE FOR SEMINOLE COUNTY.	0.70
11/08/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING SERVICE AREA AND MAP ISSUES; REVIEW DOCUMENT FROM MS. SILVEY AND LETTER TO ATTORNEY REILLY CONCERNING SAME.	1.00
11/11/02	TELEPHONE CONFERENCE WITH MR. GOWER REGARDING DOCUMENTS HE NEEDS TO BEGIN PREPARING TESTING; FINALIZE INITIAL CUSTOMER NOTICES AND LETTER TO MR. REVELL AT PSC CONCERNING SAME; REVIEW PROPOSED LETTER TO PSC; TELEPHONE	1.60
11/11/02	CONFERENCE WITH MR. ORR REGARDING RESPONSE TO PSC LETTER REGARDING CHEMICALS.	0.00
11/12/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED REGARDING RESPONSES TO	0.20

Continued

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F.E.I. # 59-2783536
UTILITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

	OPC INTERROGATORIES.	
11/15/02	REVIEW LETTER FROM MR. DEVLIN REGARDING OFFICIAL DATE OF FILING AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; REVIEW LETTER FROM MR. GOWER; REVIEW PUBLIC COUNSEL'S FIFTH SET OF INTERROGATOREIS AND FOURTH REQUEST FOR PRODUCTION OF	3.10
11/15/02	DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH PSC ATTORNEY HOLLY WHO TELEPHONED.	0.00
11/16/02	RESEARCH AND DRAFT REQUEST FOR CONFIDENTIAL TREATMENT OF SALARY RECORS; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	1.00
11/18/02	TELEPHONE CONFERENCE WITH MR. REVELL REGARDING NOTICING; LETTER TO MR. KYLE AT PSC CONCERNING SAME; TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	1.10
11/18/02	TELEPHONE CONFERENCE WITH STEVE LUBERTOZZI, H. GOWER RE: TESTIMONY GAIN ON SALE ISSUE; FAX STEVE LUBERTOZZI AND H. GOWER DATA REQUESTED BY H. GOWER RE: TESTIMONY; PREPARE TESTIMONY FOR LUBERTOZZI; TELEPHONE CONFERENCE WITH	3.50
11/18/02	STEVE LUBERTOZZI; REVIEW FILE; INTRA-OFFICE CONFERENCE RE: ISSUES RELATING TO GAIN ON SALE, TESTOMONY OF H. GOWER AND S. LUBERTOZZI.	0.00
11/19/02	REVIEW OPC'S 6TH SET OF INTERROGATORIES AND 5TH SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS; REVIEW COMMENTS FROM MR. KYLE ON INITIAL CUSTOMER NOTICE AND REDRAFT CUSTOMER NOTICE; LETTER TO MR. LUBRETOZZI CONCERNING SAME.	0.90
11/19/02	TELEPHONE CONFERENCE WITH H. GOWER, S. LUBERTOZZI RE: SETTING UP CONFERENCE CALL FOR FRIDAY, NOV. 22; DOCUMENTS NECESSARY TO PREPARE TESTIMONY; FAX TO	3.50

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F.E.I. # 59-2783536
UTILITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

	LUBERTOZZI DOCUMENTS FOR H. GOWER TO PREPARE TESTIMONY; RESEARCH FILE FOR	
11/19/02	DOCUMENTS; PRPEARE TESTIMONY OF S. LUBERTOZZI.	0.00
11/20/02	TELEPHONE CONFERENCE WITH H. GOWER RE: TESTIMONY IN RATE CASE (GAIN ON SALE) AND MEETING NOV. 22, S. LUBERTOZZI TESTIMONY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DOCUMENTS FOR RATE CASE AND TESTIMONY ON GAN ON SALE.	1.00
11/21/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING PSC DISCOVERY RESPONSES AND REVISIONS TO SYSTEM MAPS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; REVIEW OPC'S SEVENTH SET OF INTERROGATORIES AND SIXTH SET OF	2.30
11/21/02	PRODUCTION OF DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; LETTER TO MR. LUBERTOZZI REGARDING NOTICING.	0.00
11/21/02	PREPARE TESTIMONY FOR S. LUBERTOZZI; TELEPHNE CONFERENCE WITH H. GOWER; EMAIL S. LUBERTOZZI PREFILED TESTIMONY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DOCUMENTS FOR H. GOWER AND PREFILED TESTINONY; RESEARCH PSC ORDERS RE:	4.00
11/21/02	GAIN ON SALE FOR SPECIFIC LANGUAGE.	0.00
11/22/02	CONFERENCE WITH MR. ORR RE: RESPONSES TO PSC STAFF AND OPC DISCOVERY; REVIEW RESPONSES AND TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED; REVIEW PSC AUDIT REPORT; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELE-	2.90
11/22/02	PHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; REVIEW PSC STAFF'S SECOND REQUEST FOR PRODUCTION AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME.	0.00
11/22/02	EMAIL TO H. GOWER; INTRA-OFFICE CONFERENCE; PREPARE S. LUBERTOZZI TESTIMONY; RESEARCH MFR FILES FOR	1.50

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UTILITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

	DOCUMENTS RELATING TO GAIN ON SALE ISSUE.		
11/24/02	RESEARCH AND DRAFT OBJECTIONS TO OPC'S REQUEST FOR PRODUCTION OF DOCUMENTS REGARDING MERGER.	0.80	
11/25/02	REVIEW DOCUMENTS IN RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS AND TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; LETTER TO OPC ATTORNEY REILLY.	1.00	
11/25/02	TELEPHONE CONFERENCE WITH H. GOWER RE: DOCUMENTS FOR TESTIMONY REGARDING GAIN ON SALE; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DOCUMENTS AND TESTIMONY FOR GAIN ON SALE; TELEPHONE CONFERENCE WITH KIRSTEN WEEKS RE: PSC LEVERAGE FORMULA.	1.00	
11/25/02		0.00	
11/25/02	TELEPHONE CONFERENCE WITH H. GOWER; EMAIL S. LUBERTOZZI; EMAIL H. GOWER AND S. LUBERTOZZI, J. SITNEY INTERROGATORIES AND REQUEST FOR PRODUCTION; PREPARE RFP AND INTERROGATORY RESPONSE.	4.00	
11/26/02	TELEPHONE CONFERENCE WITH MR. WILLIS OF PSC WHO TELEPHONED.	0.30	
11/27/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; REVIEW OPC'S MOTION TO COMPEL AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.90	
11/27/02	EMAIL H. GOWER; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; EMAIL J. SILVEY; PREPARE INTERROGATORY RESPONSES; EMAIL K. WEEKS, J. SILVEY.	3.00	
		41.20	
			9,270.00
	LONG DISTANCE CALLS	26.50	
	FEDERAL EXPRESS	69.98	
	TELECOPIER	49.00	
	PHOTOCOPIES	381.29	

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UTILITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

PHOTOCOPIES	996.25	
PROFESSIONAL SERVICES	6,018.99	
TOTAL COSTS ADVANCED		7,542.01
TOTAL STATEMENT		$16,812.01

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F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

MATTER 2002 RATE CASE

12/02/02	SEVERAL TELEPHONE CONERENCES WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. STALLCUP AT PSC; TELEPHONE CONFERENCE WITH MR. WILLIS AT PSC; RESEARCH AND DRAFT LETTER TO MS. BAYO AT PSC CONERNING EXTENSION OF TIME.	1.70
12/02/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, H. GOWER; CONFERENCE CALL WTIH K. WEEKS, J. SILVEY, S. LUBERTOZZI; EMAIL J. SILVEY; TELEPHONE CONFERENCE WITH D. ORR; LETTER TO S. LUBERTOZZI; EMAIL S. LUBERTOZZI AND OTHERS RE: NEW RFP.	3.00
12/03/02	SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. WILLIS AT PSC; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	0.80
12/03/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; REVIEW RESPONSE OF PSC TO REQUEST FOR CONFIDENTIAL CLASSIFICATION; TELEPHONE CONFERENCE WITH H. GOWER; EMAIL H. GOWER; REVIEW REQUEST FOR CONFIDENTIAL INFORMATION RE: AUDIT RESPONSES;	3.00
12/03/02	PREPARE RESPONSE TO AUDIT - CONFIDENTIALITY CLASSIFICATION; DRAFT LETTER TO H. GOWER.	0.00
12/04/02	TELEPHONE CONFERENCES WITH MR. LUBERTOZZI; REDRAFT LETTER TO PSC CLERK; TELEPHONE CONFERENCE WITH MR. WILLIS.	0.60
12/04/02	REQUEST FOR CONFIDENTIAL CLASSIFICATION- PREPARE AMENDED REQUEST AND ATTACHMENTS; TELEPHONE CONFERENCE AND EMAIL TO S. LUBERTOZZI; TELEPHONE CONFERENCE WITH K. WEEKS RE: INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH H. GOWER;	4.50

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UTILITIES, INC

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

12/04/02	PREPARE RESPONSE TO MOTION TO COMPEL: TELEPHONE CONFERENCE WITH S. LUBERTOZZI; EMAIL H. GOWER; TELEPHONE CONFERENCE WITH D. ORI.	0.00
12/05/02	LETTER TO H. GOWER RE: ORDER PSC LEVERAGE FORMULA; EMAIL H. GOWER RE: REVISED SCHEDULE AND PREFILED TESTIMONY; TELEPHONE CONFERENCE WITH D. ORR RE: MOTION TO COMPEL; PREPARE RESPONSE TO MOTION TO COMPEL; TELEPHONE CONFERENCE	3.50
12/05/02	S. SILVEY; EMAIL J. SILVEY AND S. LUBERTOZZI; RESEARCH DOCUMENTS FILED WITH PSC; EMAIL J. SILVEY.	0.00
12/06/02	TELEPHONE CONFERENCE WITH D. ORR RE: RESPONSE TO MOTION TO COMPEL; TELEPHONE CONFERENCE WITH J. SILVEY RE: INTERROGATORIES AND RFP RESPONSES; TELEPHONE CONFERENCE WITH S. RILEY AT OPC RE: 4TH SET OF INTERROGATORIES;	2.50
12/06/02	EMAIL J. SILVEY DISCOVERY RESPONSES; PREPARE RESPONSE TO SECOND MOTION TO COMPEL.	0.00
12/07/02	REVIEW STAFF RECOMMENDATION ON SUSPENSION OF ESTATE AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30
12/10/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING OUTSTANDING RESPONSES TO DISCOVERY; TELEPHONE CONFERENCE WITH MR. WILLIS AT PSC REGARDING RESCHEDULED DATES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME;	1.80
12/10/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING PROPOSED INTERROGATORY RESPONSES; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	0.00
12/13/02	REVIEW PSC STAFF'S THIRD REQUEST FOR PRODUCTION OF DOCUMENTS AND FIRST SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50

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UTILITIES, INC

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

12/14/02	REVIEW AND REVISE PROPOSED RESPONSES TO STAFF'S REQUEST FOR INFORMATION ON REUSE.	0.30
12/15/02	REVIEW OPC'S EIGHTH SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40
12/16/02	SEVERAL TELEPHONE CONFERENCES WITH MR. ORR REGARDING RESPONSES TO OPC DISCOVERY; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	0.70
12/16/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, J. SILVEY, K. WEEKS RE: INTERROGATORIES AND REQUEST FOR PRODUCTION; REVIEW LATEST INTERROGATORIES AND RFP.	0.80
12/17/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING RESPONSES TO OPC DISCOVERY.	0.30
12/17/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR RE: DISCOVERY RESPONSES; PREPARE RESPONSES.	1.50
12/18/02	PREPARE DATA REQUEST RESPONSES: TELEPHONE CONFERENCE WITH J. SILVEY; PREPARE RESPONSE TO MOTION TO COMPEL: PREPARE REQUEST FOR CONFIDENTIAL CLASSIFICATION.	2.50
12/19/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, J. SILVEY; PREPARE RESPONSE TO MOTION TO COMPEL; PREPARE RESPONSE TO SECOND MOTION TO COMPEL; PREPARE AMENDED REQUEST FOR CONFIDENTIAL CLASSIFICATION.	2.00
12/19/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; PREPARE RESPONSES TO MOTIONS TO COMPEL.	1.00
12/20/02	TELEPHONE CONFERENCE WITH C. BECK RE: DISCOVERY RESPONSES; REVIEW FILE; LETTER TO S. LUBERTOZZI.	0.50
12/23/02	PREPARE OBJECTIONS TO 8TH SET OF INTERROGATORIES, LETTER TO PSC AND TELEPHONE CONFERENCE WITH C. BECK, S. RILEY RE: RESPONSES TO INTERROGATORIES	4.50

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UTILITIES, INC

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

	AND RFP; TELEPHONE CONFERENCE WTIH S. LUBERTOZZI, D. ORR AND J. SILVEY;		
12/23/02	EMAIL TO K. WEEKS; REVIEW MOTION TO STRIKE OF OPC; LETTER TO S. LUBERTOZZI TRANSMITTING SAME; RESEARCH INTERROGATORIES.	0.00	
12/24/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; RESEARCH INTERROGATORIES AND OTHER DISCOVERY, REMEDIES FOR FAILURE TO COMPLY; EMAIL S. LUBERTOZZI, K. WEEKS.	0.90	
12/26/02	REVIEW STAFF'S SECOND SET OF INTERROGATORIES; LETTER TO S. LUBERTOZZI.	1.00	
12/30/02	EMAIL S. LUBERTOZZI, K. WEEKS RE: DISCOVERY; LETTER TO S. LBUERTOZZI RE: NEW INTERROGATORIES AND RFP; REVIEW NEW DISCOVERY REQUESTS; LETTER TO PSC.	1.50	
		40.10	9,022.50
	LONG DISTANCE CALLS	9.75	
	FEDERAL EXPRESS	153.77	
	TELECOPIER	317.50	
	PHOTOCOPIES	2.75	
	TOTAL COSTS ADVANCED		483.77
	TOTAL STATEMENT		$9,506.27

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F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

MATTER 2002 RATE CASE

01/06/03	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING DISCOVERY: LETTER TO ATTORNEY REILLY.	0.60
01/06/03	TELEPHONE CONFERENCE WITH D. ORR, S. LUBERTOZZI RE: DISCOVERY; LETTER TO PSC; TELEPHONE CONFERENCE WITH H. GOWER RE: TESTIMONY.	0.70
01/07/03	LETTER TO F. SEIDMAN, H. GOWER, S. LUBERTOZZI RE: DISCOVERY AND TESTIMONY.	0.30
01/08/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.10
01/09/03	PREPARE RESPONSE TO OPC RFP #51; TELEPHONE CONFERENCE WITH J. SILVEY; EMAIL J. SILVEY, OPC STAFF RE: DISCOVERY REQUESTS.	0.80
01/10/03	LETTER TO PSC RE: DISCOVERY RESPONSES.	0.20
01/13/03	TELEPHONE CONFERENCE WITH ATTORNEY HOLLEY AT PSC WHO TELEPHONED REGARDING REFILING "E" SCHEDULES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME AND TELEPHONE CONFERENCE WITH ATTORNEY HOLLEY.	0.50
01/13/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: OUTSTANDING DISCOVERY AND PSC CONFERENCE CALL.	0.30
01/14/03	TELEPHONE CONFERENCE WITH OPC ATTORNEY AND PSC ATTORNEYS REGARDING OPC MOTIONS TO COMPEL AND DELINQUENT DISCOVERY RESPONSES: TELEPHONE CONFERENCE WITH MR. ORR CONCERNING SAME; TELEPHONE CONFERENE WITH MR. LUBERTOZZI CONCERNING SAME.	0.80
01/14/03	FAX LETTER TO S. LUBERTOZZI RE: NEW INTERROGATORIES FROM STAFF; REVIEW FILE AND PREPARE FOR CONFERENCE CALL; CONFERENCE CALL WITH OPC AND PSC STAFF RE: OUTSTANDING DISCOVERY ITEMS; PREPARE	2.50

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PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

	MOTION FOR PROTECTIVE ORDER AND ORDER.	
01/15/03	PREPARE MOTION FOR PROTECTIVE ORDER; TELEPHONE CONFERENCE WITH C. BECK (OPC). S. LUBERTOZZI; RESEARCH ATTORNEY-CLIENT PRIVILEGE RE: INVOICES FOR LEGAL SERVICES; PREPARE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES; EMAIL TO	5.50
01/15/03	D. ORR AND S. LUBERTOZZI RE: OUTSTANDING DISCOVERY ISSUES.	0.00
01/16/03	PREPARE MOTION FOR PROTECTIVE ORDER: PREPARE OBJECTIONS TO OPC'S NINTH REQUEST FOR PRODUCTION, TENTH SET OF INTERROGATORIES; CONFERENCE WITH D. ORR RE: STAFF'S FIRST SET OF INTERROGA- TORIES; RESEARCH GAIN ON SALE; LETTERS	3.00
01/16/03	TO B. BAYO RE: INTERROGATORY RESPONSES AND MOTION.	0.00
01/17/03	RESEARCH RE: GAIN ON SALE; MEMO AND STATUS REPORT RE: DISCOVERY; EMAIL TO D. ORR, S. LUBERTOZZI, D. RASMUSSEN RE: DISCOVERY.	4.50
01/20/03	LETTER D. ORR; EMAIL AND TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: AFFIDAVIT FOR STAFF INTERROGATORIES; LETTER TO S. LUBERTOZZI RE: OPC'S THIRD MOTION TO COMPEL; RESEARCH PSC ORDERS; EMAIL H. GOWER; TELEPHONE CONFERENCE	2.50
01/20/03	WITH S. LUBERTOZZI.	0.00
01/21/03	PREPARE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: MISSING RESPONSES; PREPARE OBJECTIONS TO 10TH SET OF INTERROGATORIES AND 9TH SET OF RFP; LETTER TO B. BAYO OF PSC;	1.50
01/21/03	TELEPHONE CONFERENCE WITH KIRSTEN WEEKS RE: MISSING RESPONSES.	0.00
01/23/03	TELEPHONE CONFERENCE WITH K. WEEKS RE: OUTSTANDING DISCOVERY ISSUES; EMAIL M. FRIEDMAN; PREPARE SUPP. RESPONSES TO STAFF'S 1ST AND 8TH SET OF INTERROGA-	5.00

Continued

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

	TORIES; EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE:	
01/23/03	CONFIDENTIAL CLASSIFICATION REQUEST; TELEPHONE CONFERENCE WITH R. FREEMAN (PSC AUDIT); ANALYZE LETTER FROM R. FREEMAN RE: CONFIDENTIAL CLASSIFICATION DETERMINATION.	0.00
01/24/03	PREPARE SUPPLEMENTAL RESPONSE TO OPC'S FIRST SET OF INTERROGATORIES; EMAIL F. SEIDMAN; TELEPHONE CONFERENCE WITH S. LUBERTOZZI AND D. ORR; UPDATE STATUS REPORT ON DISCOVERY; PREPARE	2.50
01/24/03	SUPPLEMENTAL RESPONSE TO STAFF'S FIRST SET OF INTERROGATORIES; FAX S. LUBERTOZZI; PREPARE AFFIDAVIT; TELEPHONE CONFERENCE WITH S. RILEY OF OPC.	0.00
01/27/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED.	0.20
01/27/03	LETTER TO H. GOWER, S. LUBERTOZZI; PREPARE RESPONSE TO INTERROGATORIES; FAX TO S. LUBERTOZZI; LETTER TO B. BAYO: REVIEW TESTIMONY OF H. GOWER; TELEPHONE CONFERENCE WITH K. WEEKS RE: GAIN ON SALE; LETTER TO K. WEEKS RE:	2.50
01/27/03	GAIN ON SALE LANGUAGE.	0.00
01/28/03	PREPARE SECOND AMENDED APPLICATION FOR CONFIDENTIAL CLASSIFICATION; EMAIL S. LUBERTOZZI: TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: REQUEST FOR CONFIDENTIAL CLASSIFICATION; PREPARE TESTIMONY OF H. GOWER AND S. LUBERTOZZI; TELEPHONE	3.50
01/28/03	CONFERENCE WITH C. BECK OF OPC; PREPARE LETTER TO S. LUBERTOZZI RE: NEW DISCOVERY.	0.00
01/30/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, S. RILEY; REVIEW MOTION TO COMPEL; LETTER TO S. LUBERTOZZI; PREPARE UPDATED DISCOVERY SCHEDULE; EMAIL S. LUBERTOZZI: PREPARE SUPP. TO STAFF'S FIRST SET OF INTERROGATORIES; TELEPHONE CONFERENCE	3.00

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UTILITIES, INC

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

01/30/03	WITH H. GOWER RE: GAIN ON SALE ISSUES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR.	0.00	
01/31/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR RE: RESPONSES TO INTERROGATORIES (#8 AND #6); REVIEW OPC 5TH MOTION TO COMPEL; REVIEW AND PREPARE RESPONSES TO OPC'S 8TH AND 6TH SET OF INTERROGATORIES; TELEPHONE CONFERENCE WITH GOWER.	3.50	
		44.00	
			9,900.00
	FEDERAL EXPRESS	75.79	
	TELECOPIER	103.00	
	PHOTOCOPIES	69.75	
	TOTAL COSTS ADVANCED		248.54
	TOTAL STATEMENT		$10,148.54

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F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

MATTER 2002 RATE CASE

02/03/03	LETTER TO PSC AUDIT STAFF RE: AUDIT EXCEPTIONS; FAX TO FRANK SEIDMAN AND STEVE LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	0.40
02/03/03	LETTER TO S. LUBERTOZZI RE: 5TH MOTION TO COMPEL, ANSWERS TO STAFF'S FIRST SET OF INTERROGATORIES, OPC'S 6TH AND 8TH SETS; PREPARE RESPONSE TO MOTIONS TO COMPEL; EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; PREPARE	4.00
02/03/03	SUPPLEMENTAL ANSWERS TO STAFF'S FIRST SET OF INTERROGATORIES; LETTER TO B. BAYO; PREPARE DISCOVERY STATUS REPORT AND EMAIL TO S. LUBERTOZZI AND D. RASMUSSEN.	0.00
02/04/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: STATUS OF DISCOVERY PRPEARE TESTIMONY OF H. GOWER; EMAIL TO F. SEIDMAN RE: AUDIT; PREPARE SUPPLEMENTAL RESPONSE TO OPC'S RFP #1; PREPARE RESPONSE TO MOTION TO COMPEL.	2.00
02/05/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, K. WEEKS RE: RESPONSES TO DISCOVERY REQEUSTS; PREPARE SUPPLEMENTAL RESPONSE TO OPC SECOND REQUEST FOR PRODUCTION, FIRST SET OF INTERROGATORIES; EMAIL H. GOWER; EMAIL A. ROOS; TELEPHONE	1.50
02/05/03	CONFERENCE WITH ROBERT FREEMAN AT PSC RE: AUDIT.	0.00
02/06/03	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING DISCOVERY RESPONSES.	0.30
02/06/03	TELEPHONE CONFERENCE WITH BOB FREEMAN (PSC) RE: WORK PAPERS RESPONSIVE TO INT. 147 AND 138; PREPARE RESPONSES TO OPC'S	4.00

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UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	FIRST AND SECOND SET OF INTERROGATORIES, FIRST AND SECOND REQUEST FOR PRODUCTION; TELEPHONE CONFERENCE WITH S. LUBERTOZZI;	
02/06/03	EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH D. ORR; TELEPHONE CONFERENCE WITH A. ROOS; TELEPHONE CONFERENCE WITH J. SMALL FO PSC RE: AUDIT WORKPAPERS.	0.00
02/07/03	TELEPHONE CONFERENCE WITH S. HUDSON OF PSC RE: MRI'S; EMAIL S. LUBERTOZZI; EMAIL F. SEIDMAN; TELEPHONE CONFERENCE WITH D. ORR; TELEPHONE CONFERENCE WITH S. REILLY OF OPC RE: SYSTEM MAPS TO BE UPDATED; PREPARE DRAFT RESPONSE TO	3.50
02/07/03	INTERROGATORY #103; LETTER TO S. LUBERTOZZI, B. BAYO; TELEPHONE CONFERENCE WITH R. GERVASI AND S. REILLY.	0.00
02/07/03	TELEPHONE CONFERENCE WITH T. MERCHANT RE: MONTHLY REPORTS, INTERIM RATES; EMAIL TO S. LUBERTOZZI.	0.20
02/10/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI REGARDING RESPONSES TO STAFF DISCOVERY; TELEPHONE CONFERENCE WITH MS. ROSS CONCERNING SAME.	0.60
02/10/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; PREPARE ANSWERS TO STAFF'S SECOND SET OF INTERROGATORIES AND CITIZENS' SECOND SET OF INTERROGATORIES AND AFFIDAVITS; TELEPHONE CONERENCE WITH AMANDA ROSS; EMAILS TO S. LUBERTOZZI RE: AUDIT AND	4.00
02/10/03	DIRECT TESTIMONY; EMAIL F. SEIDMAN.	0.00
02/10/03	TELEPHONE CONFERENCE WITH STEVE LUBERTOZZI RE: MONTHLY REPORTS FOR LAKE GROVES.	0.10
02/11/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY HOLLEY WHO TELEPHONED REGARDING E-SCHEDULES.	0.20
02/11/03	TELEPHONE CONFERENCE WITH K. WEEKS; EMAIL J. SILVEY, F. SEIDMAN RE: ANSWERS	4.00

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UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	TO INTERROGATORIES; TRAVEL TO PSC OFFICE IN ORLANDO TO VIEW WORKPAPERS; TELEPHONE CONFERENCE WITH J. PARRISH OF PSC RE: WORKPAPERS; FAX LETTER TO J. PARRISH	
02/11/03	RE: COPIES OF WORKPAPERS; EMAIL A. ROSS; FAX D. ORR AND D. RASMUSSEN RE: AUDIT ADJUSTMENTS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; LETTER TO B. BAYO; FAX S. REILLY AND R. GERVASI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.00
02/12/03	PREPARE AFFIDAVIT; PREPARE RESPONSES TO OPC 10TH SET OF INTERROGATORIES AND 9TH REQUEST FOR PRODUCTION; EMAIL K. WEEKS; TELEPHONE CONFERENCE WITH K. WEEKS RE: MOTIONS TO COMPEL AND NEED TO COMPLETE DISCOVERY IN 10 DAYS; TELEPHONE	6.00
02/12/03	CONFERENCE WITH H. GOWER AND S. LUBERTOZZI RE: TESTIONY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: OUSTANDING; TELEPHONE CONFERENCE WITH J. SILVEY RE: RESPONSES TO INTERROGATORIES; TELEPHONE CONFERENCE WITH H. GOWER RE:	0.00
02/12/03	GAIN ON SALE TESTIMONY; TELEPHONE CONFERENCE WITH R. GERVASI; EMAIL TO R. GERVASI; EMAIL TO A. ROOS.	0.00
02/13/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AND MR. GOWER REGARDING GAIN ON SALE PREFILED TESTIMONY.	0.80
02/13/03	TELEPHONE CONFERENCE WITH A. ROSS; EMAIL R. GERVASI; PREPARE RESPONSES TO EIGHTH RFP; TELEPHONE CONFERENCE WITH H. GOWER RE: TESTIMONY; FAX F. SEIDMAN, D. ORR, S. LUBERTOZZI AND D. RASMUSSEN; EMAIL F. SEIDMAN DISCOVERY ORDER; REVIEW ORDER;	3.50
02/13/03	TELEPHONE CONFERENCE WITH C. BECK (OPC); CONFERENCE CALL WITH H. GOWER AND S. LUBERTOZZI; TELEPHONE CONFERENCE WITH K. WEEKS; EMAIL K. WEEKS; PREPARE RESPONSES TO 10TH SET OF INTERROGATORIES, 9TH RFP, H. GOWER TESTIMONY.	0.00

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UTILITIES, INC

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MARCH 14, 2003
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02/14/03	PREPARE DIRECT TESTIMONY OF H. GOWER AND S. LUBERTOZZI; TELEPHONE CONFERENCE WITH H. GOWER, S. LUBERTOZZI AND K. WEEKS; PREPARE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES, OPC'S 6TH, 7TH AND 10TH SET OF INTERROGATORIES AND 9TH	7.00
02/14/03	REQUEST FOR PRODUCTION; TELEPHONE CONFERENCE WITH R. GERVASI.	0.00
02/14/03	TELEPHONE CONFERENCE WITH D. RASMUSSEN RE: INTERROGATORIES AND REQUEST FOR PRODUCTION BY CITY OF CLERMONT; TELEPHONE CONFERENCE WITH D. ORR.	0.30
02/17/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR, K. WEEKS; EMAILS TO D. ORR, S. LUBERTOZZI, A. ROSS; TELEPHONE CONFERENCE WITH C. BECK OF OPC AND R. GERVASI; PREPARE RESPONSES TO STAFF'S 1ST AND 2ND SETS OF INTERROGATORIES;	5.50
02/17/03	LETTERS TO B. BAYO; FAX A. ROSS, C. BECK.	0.00
02/18/03	TELEPHONE CONFERENCE WITH R. GERVASI; FAX TO R. GERVASI; LETTER TO R. GERVASI; TELEPHONE CONFERENCE WITH K. FLYNN OF PSC; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; EMAIL A. ROSS; FAX A. ROSS; TELEPHONE CONFERENCE WITH D. ORR;	5.00
02/18/03	PREPARE RESPONSE TO OPC'S 10TH SET OF INTERROGATORIES; RESEARCH PSC ORDERS; REVIEW ORDER COMPELLING DISCOVERY.	0.00
02/19/03	PREPARE RESPONSES TO STAF AND OPC INTERROGATORIES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR; EMAIL TO S. LUBERTOZZI, K. WEEKS, J. SILVEY AND D. ORR; FAX TO R. GERVASI; LETTER TO B. BAYO.	5.00
02/20/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR; FAX TO R. GERVASI; EMAIL R. GERVASI; PREPARE UPDATED DISCOVERY SCHEDULE, SUPPLEMENT TO OPC'S 7TH SET OF	6.00

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MARCH 14, 2003
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	INTERROGATORIES.	
02/21/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED TO DISCUSS SPECIFIC RESPONSE TO STAFF INTERROGATORIES.	0.50
02/21/03	PREPARE SUPPLEMENTAL RESPONSES TO OPC'S 1ST SET OF INTERROGATORIES AND 2ND SET OF RFP; LETTERS TO B. BAYO; LETTER TO S. LUBERTOZZI; FAX AND EMAIL TO S. LUBERTOZZI; TELEPHONE CONFERENCE WITH D. ORR; EMAIL D. ORR; PREPARE RESPONSE TO	3.00
02/21/03	9TH SET OF INTERROGATORIES.	0.00
02/22/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING PSC STAFF INTERROGATORIES.	0.30
02/22/03	PREPARE RESPONSES TO 1ST, 2ND, 4TH, 6TH, 7TH, 9TH AND 10TH SETS OF INTERROGATORIES, AND 2ND 6TH AND 9TH SETS OF RFP; FAX S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	5.00
02/24/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING DISCOVERY RESPONSE; RESEARCH AND FAX ABANDONMENT POLICY TO MR. LUBERTOZZI.	1.00
02/24/03	PREPARE RESPONSES TO OPC INTERROGATORIES AND RFP; LETTERS TO B. BAYO; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, K. WEEKS AND J. SILVEY; EMAILS TO J. SILVEY, S. LUBERTOZZI AND K. WEEKS.	5.50
02/25/03	PREPARE RESPONSES TO STAFF DISCOVERY REQUESTS; TELEPHONE CONFERENCE WITH K. WEEKS RE: RATE CASE EXPENSE; LETTER TO B. BAYO; COMMUNICATION WITH R. GERVASI OF PSC AND S. BURGESS OF OPC.	2.50
02/26/03	PREPARE RESPONSES TO STAFF'S INTERROGATORIES (3) AND RFP (4); MEET WITH CLIENT RE: SUPPORTING DOCUMENTS; LETTERS TO B. BAYO, S. BURGESS, R. GERVASI, C. BECK; COMMUNICATIONS WITH CLIENT.	1.00
02/27/03	PREPARE RESPONSE TO OPC 10TH AND 11TH	2.50

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UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	SETS OF RFP, 10TH SET OF INTERROGATORIES; LETTER TO CLIENT TRANSMITTING OPC'S 12TH SET OF INTERROGATORIES AND RFP; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH CLIENT RE: AFFIDAVITS		
02/27/03	AND RESPONSES; COMMUNICATION WITH CLIENT RE: DISCOVERY.	0.00	
02/28/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED REGARDING DEPOSITION; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI.	0.50	
02/28/03	PREPARE RESPONSES TO INTERROGATORIES AND RFP; COMMUNICATIONS WITH CLIENT; TELEPHONE CONFERENCE WITH CLIENT, R. GERVASI OF PSC RE: DEPOSITION OF S. LUBERTOZZI; REVUEW AYDUT EXCEPTIONS; LETTER TO B. BAYO.	4.00	
		89.70	
			20,182.50
	LONG DISTANCE CALLS	15.50	
	FEDERAL EXPRESS	748.51	
	TRAVEL EXPENSE	7.20	
	TELECOPIER	415.50	
	PHOTOCOPIES	83.70	
	PHOTOCOPIES	965.50	
	LEXIS SERVICE	30.00	
	TOTAL COSTS ADVANCED		2,265.91
	TOTAL STATEMENT		$22,448.41

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UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

MATTER 2002 RATE CASE

03/02/03	PREPARE RESPONSES TO OPC'S 12TH SET OF INTERROGATORIES; COMMUNICATIONS WITH CLIENT, H. GOWER.	2.00
03/03/03	PREPARE RESPONSES TO OPC'S 12TH SET OF RFP AND INTERROGATORIES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI AND K. WEEKS; REVIEW FILE FOR PREVIOUS RESPONSES; TELEPHONE CONFERENCE WITH H. GOWER; COMMUNICATIONS WITH CLIENT.	3.00
03/04/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED; REVIEW AND FORWARD CORRESPONDENCE REGARDING UPCOMING MEETING; COMPILE INFORMATION FOR MR. LUBERTOZZI AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI.	0.80
03/04/03	TELEPHONE CONFERENCE WITH H. GOWER; PREPARE RESPONSES TO OPC INTERROGATORIES AND REQUESTS FOR PRODUCTION - 12TH SETS; COMMUNICATIONS WITH CLIENT; PREPARE RESPONSES TO DISCOVERY.	2.00
03/05/03	COMMUNICATIONS WITH CLIENT RE: DISCOVERY; FAX TO S. LUBERTOZZI; COMMUNICATIONS WTIH H. GOWER RE: CONSULTANT INVOICES; PREPARE DISCOVERY; TELEPHONE CONFERENCE WITH H. GOWER.	4.00
03/06/03	REVIEW OPC'S MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME; INTRA-OFFICE CONFERENCE CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SAME.	0.80
03/06/03	TELEPHONE CONFERENCE WITH CLIENT RE: AUDIT EXCEPTIONS AND FILING WITH COMMISSION; TELEPHONE CONFERENCE WITH T. MERCHANT RE: AUDIT EXCEPTIONS; RESEARCH FILE FOR RESPONSES.	3.50

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UTILITIES, INC

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

03/06/03	COMMUNICATIONS WITH H. GOWER; FAX TO H. GOWER; PREPARE RESPONSE TO OPC'S MOTION TO DISMISS; PREPARE REQUEST FOR ORAL ARGUMENT; TELEPHONE CONFERENCE WITH CLIENT; COMMUNICATIONS WITH CLIENT; LETTER TO B. BAYO; AND CLIENT RE: 13TH	6.00
03/06/03	SET OF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH T. MERCHANT RE: AUDIT EXCEPTIONS.	0.00
03/07/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI REGARDING OPC'S MOTIONS AND SCHEDULING ISSUES; LETTER TO OPC ATTORNEY BURGESS CONCERNING SAME.	0.60
03/07/03	COMMUNICATIONS WITH CLIENT RE: DATA REQUESTS; LETTER TO B. BAYO RE: DATA REQUESTS; TELEPHONE CONFERENCE WITH T. MERCHANT RE: SAME.	1.00
03/08/03	REVIEW OPC'S REQUESTS FOR PRODUCTION OF DOCUMENTS.	1.00
03/10/03	SEVERAL TELEPHONE CONFERENCES WITH OPC ATTORNEY BURGESS; TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI.	0.90
03/10/03	PREPARE DISCOVERY PRODUCED TO DATE; TELEPHONE CONFERENCE WITH R. GERVASI RE: DEPOSITION OF S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DEPOSITION, RESPONSES TO AUDIT; COMMUNICATIONS WITH CLIENT RE: DISCOVERY	7.00
03/10/03	TO BE ANSWERED; PREPARE OBJECTIONS TO OPC'S 13TH SET OF INTERROGATORIES.	0.00
03/11/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI IN PREPARATION FOR HIS DEPOSITION; PARTICIPATE IN DEPOSITION; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AFTERWARDS; TELEPHONE CONFERENCE WTIH OPC ATTORNEY BURGESS WHO TELEPHONED	2.20
03/11/03	REGARDING MOTIONS; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.00
03/11/03	ATTEND DEPOSITION OF S. LUBERTOZZI;	5.00

Continued

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APRIL 11, 2003
FILE # 30057-0040

	REVIEW DOCUMENTS FOR DEPOSITION; LETTER TO S. LUBERTOZZI RE: LATE FILED EXHIBITS; TELEPHONE CONFERENCE WITH A. ROSS, J. SMALL RE: SUPPLEMENTAL AUDIT DATED JAN. 24, 2003 AND CASH BALANCE	
03/11/03	CALCULATIONS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, J. LINGO, R. GERVASI RE: LATED FILED EXHIBITS; TELEPHONE CONFERENCE WITH S. BURGESS RE: MOTION TO DISMISS.	0.00
03/12/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING DISCOVERY.	0.30
03/12/03	TELEPHONE CONFERENCE WITH J. SMALL (PSC AUDIT STAFF) RE: WORK PAPERS FOR OPC INT. #174; COMMUNICATIONS WITH CLIENT AND PSC RE: LATE FILED EXHIBITS; FAX A. ROSS WORKPAPERS; FAX J. SMALL WORKPAPERS.	0.80
03/13/03	SEVERAL TELEPHONE CONFERENCES WITH PSC ATTORNEY GERVASI; TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED REGARDING CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SAME; REVIEW OPC PROPOSED AGREEMENT AND	2.30
03/13/03	PLEADING AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS.	0.00
03/14/03	TELEPHONE CONFERENCE WITH J. LINGO OF PSC AND S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; RESEARCH CASE CITATION FOR H. GOWER; PREPARE OBJECTIONS TO OPC'S 13TH SET OF INTERROGATORIES AND RFP; PREPARE	4.00
03/14/03	WITHDRAWAL OF OBJECTIONS; LETTER TO H. GOWER; LETTER TO S. LUBERTOZZI; REVIEW OPC'S NOTICE OF WITHDRAWAL.	0.00
03/17/03	PREPARE LATE FILED EXHIBITS TO DEPOSITION OF S. LUBERTOZZI; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH R.	3.50

Continued
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UTILITIES, INC

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

	GERVASI; PREPARE NOTICE OF FILING WITHDRAWAL OF REQUEST FOR ORAL ARGUMENT AND SUPPLEMENTAL RESPONSES TO OPC'S	
03/17/03	FIFTH SET OF RFP; LETTER TO R. GERVASI RE: STAFF INTERROGATORIES; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.00
03/18/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: OPC REQUESTS FOR PRODUCTION, DEPOSITION TRANSCRIPT; COMMUNICATIONS WITH CLIENT RE: DEPOSITION TRANSCRIPT; REVIEW DEPOSITION OF S. LUBERTOZZI.	2.00
03/24/03	LETTER TO S. LUBERTOZZI RE: SECOND ORDER REVISING SCHEDULE; COMMUNICATIONS WITH CLIENT RE: DISCOVERY DEADLINES.	0.30
03/25/03	LETTER TO B. BAYO RE: AUDIT EXCEPTIONS - RESPONSES OF UIF TO UIF AND WATER SERVICE CORP. STAFF AUDITS; LETTER TO S. LUBERTOZZI RE: SECOND AMENDED REQUEST FOR CONFIDENTIAL CLASSIFICATION;	1.00
03/25/03	TELEPHONE CONFERENCE WITH A. ROSS RE: AUDIT EXCEPTIONS; LETTER TO B. BAYO RE: ADDITIONAL RESPONSES TO STAFF AUDIT AND EXCEPTIONS.	0.00
03/26/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DISCOVERY; COMMUICATIONS WITH CLIENT RE: DISCOVERY, OPC INTERROGATORIES; TELEPHONE CONFERENCE WITH C. BECK OF OPC RE: DISCOVERY; PREPARE RESPONSES TO DISCOVERY.	1.00
03/27/03	TELEPHONE CONFERENCE WITH K. WEEKS RE: OPC DISCOVERY; TELEPHONE CONFERENCE WITH C. BECK.	0.20
03/28/03	TELEPHONE CONFERENCE WITH C. BECK RE: DISCOVERY; TELEPHONE CONFERENCE WITH K. WEEKS; COMMUNICATIONS WITH CLIENT RE: DISCOVERY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.30
03/29/03	PREPARE RESPONSES TO OPC 12TH SETS OF INTERROGATORIES AND RFP; COMMUNICATIONS	2.00

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

	WITH CLIENT.		
03/31/03	PREPARE RESPONSES TO OPC'S 12TH SETS OF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH CLIENT; COMMUNICATIONS WITH CLIENT; LETTER TO B. BAYO RE: NOTICE OF SERVICE OF INTERROGATORIES AND RFP; RESEARCH SUPREME COURT CASES FOR	5.00	
03/31/03	H. GOWER; COMMUNICATIONS WITH H. GOWER.	0.00	
		62.50	
			14,062.50
	LONG DISTANCE CALLS	13.50	
	FEDERAL EXPRESS	502.38	
	TELECOPIER	180.50	
	PHOTOCOPIES	1,531.82	
	PHOTOCOPIES	1,110.50	
	EXTRA CLERICAL SUPPORT	263.93	
	LEXIS SERVICE	755.63	
	TOTAL COSTS ADVANCED		4,358.26
	TOTAL STATEMENT		$18,420.76

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6555
F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26816
MAY 19, 2003
FILE # 30057-0040

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MATTER	2002 RATE CASE	
04/01/03	COMMUNICATIONS WITH F. SEIDMAN; PREPARE RESPONSES TO OPC 12TH SET OF RFP; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	2.50
04/02/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DISCOVERY AND LATE FILED EXHIBITS.	0.10
04/03/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.10
04/04/03	REVIEW PSC STAFF RECOMMENDATION ON INTERIM RATES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40
04/07/03	PREPARE RESPONSES TO OPC 13TH SET OF INTERROGATORIES AND RFP; LETTER TO CLIENT RE: STAFF 5TH RFP AND 4TH SET OF INTERROGATORIES; REVIEW STAFF'S 5TH RFP AND 4TH SET OF INTERROGATORIES; TELEPHONE CONFERENCE WITH K. WEEKS AND	6.00
04/07/03	S. LUBERTOZZI RE: ADDITIONAL DISCOVERY AND OTHER MATTERS; TELEPHONE CONFERENCE WITH L. HOLLEY OF PSC RE: LATE FILED DEPOSITION EXHIBITS; REVIEW PSC STAFF INTERIM RATE RECOMMENDATION AND PREPARE GUARANTY AND NOTICES.	0.00
04/08/03	TELEPHONE CONFERENCE WITH K. SASIC RE: TEST RESULTS AT PARK RIDGE; COMMUNICATIONS WITH R. GERVASI OF PSC; PREPARE NOTICE OF INTERIM RATE INCREASE AND REVISED TARIFF SHEETS; FAX TO R. GERVASI.	5.00
04/10/03	TELEPHONE CONFERENCE WITH LORENA HOLLEY OF PSC RE: LATE FILED EXHIBITS; TELEPHONE CONFERENCE WITH K. WEEKS RE: SAME AND REMAINING DISCOVERY; TELEPHONE CONFERENCE WITH K. WEEKS RE: OUTSTANDING DISCOVERY.	0.30
04/11/03	PREPARE SUPPLEMENT TO RESPONSES TO OPC'S 13TH SET OF RFP'S; TELEPHONE CONFERENCE	2.00

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26816
MAY 19, 2003
FILE # 30057-0040

	WITH K. WEEKS AND L. HOLLEY RE: LATE FILED EXHIBITS; PREPARE NOTICE OF FILING AND LETTER TO B. BAYO; NOTICE OF FIING AMENDED AND SCHEDULES AND LETTER TO	
04/11/03	B. BAYO.	0.00
04/11/03	PREPARE RESPONSES TO STAFF'S SECOND AND THIRD DATA REQUESTS; COMMUNICATIONS WITH CLIENT.	1.50
04/14/03	TRAVEL TO TALLAHASSEE FOR PSC AGENDA.	1.00
04/15/03	MONITOR PSC AGENDA ON INTERIM RATES; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30
04/15/03	TELEPHONE CONFERENCE WITH R. GERVASI, L. HOLLEY OF PSC; PREPARE REVISED TARIFF SHEETS, NOTICE OF INTERIM RATES, GUARANTY LETTERS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, JAN KYLE RE: GUARANTY AMOUNTS; TELEPHONE CONFERENCE	5.70
04/15/03	WITH S. LUBERTOZZI, D. ORR, K SASIC RE: EXHIBITS TO DEPOSITION OF S. LUBERTOZZI; LETTER TO B. BAYO RE: LATE FILED DEPOSITION EXHIBITS; PREPARE DEPOSITION EXHIBITS; COMMUNICATIONS WITH CLIENT AND PSC.	0.00
04/15/03	TELEPHONE CONFERENCE WITH L. HOLLEY OF PSC RE: LATE FILED EXHBIITS; COMMUNICATIONS WITH S. LUBERTOZZI RE: LATE FILED EXHIBITS 3 AND 5.	0.30
04/16/03	TELEPHONE CONFERENCE WITH K. WEEKS RE: LATE FILED EXHIBITS AND REMAINING RESPONSES TO 13TH SET OF INTERROGA-TORIES, REMAINING RESPONSES TO 12TH SET OF INTERROGATORIES AND STAFF'S SECOND SET OF INTERROGATORIES AND OTHER	2.80
04/16/03	MISCELLANEOUS DATA REQUESTS; FAX TO J. LINGO AND R. GERVASI.	0.00
04/17/03	PREPARE LATE FILED EXHIBITS, NOTICE OF FILING, SUPPLEMENTAL RESPONSES TO OPC'S 13TH SET OF INTERROGATORIES; FILE ELECTRONIC VERSION OF AMENDED MFR'S;	3.50

Continued

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 26816
MAY 19, 2003
FILE # 30057-0040

PAGE 3

04/17/03	LETTERS TO B. BAYO; TELEPHONE CONERENCE WITH S. LUBERTOZZI, K. WEEKS RE: LATE-FILED EXHIBITS AND SUPPLEMENTAL RESPONSES TO OPC'S 13TH SET OF INTERROGATORIES.	0.00	
04/18/03	TELEPHONE CONFERENCE WITH L. HOLLEY, D. ORR RE: LATE FILED EXHIBITS; COMMUNICATIONS WITH CLIENT AND L. HOLLEY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: LATE FILED EXHIBITS, OPC'S 14TH SET OF RFP'S AND INTERROGATORIES.	3.50	
04/21/03	LETTER TO B. BAYO OF PSC RE: CORPORATE UNDERTAKINGS; COMMUNICATIONS WITH H. GOWER RE: PSC ORDERS ON GAIN ON SALE; RESEARCH GAIN ON SALE ISSUES FOR H. GOWER.	1.50	
04/23/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, R. GERVASI, J. KYLE RE: CUSTOMER NOTICES; COMMUNICATIONS WITH CLIENT AND GERVASI RE: CUSTOMER NOTICES AND PUBLICATION OF NEWSPAPER NOTICE; PREPARE NOTICE OF SERVICE HEARING; TELEPHONE	3.50	
04/23/03	CONFERENCE WITH S. LUBERTOZZI RE: OUTSTANDING DISCOVERY.	0.00	
04/28/03	TELEPHONE CONFERENCE WITH R. GERVASI RE: ISSUE IDENTIFICATION MEETING.	0.20	
04/29/03	TELEPHONE CONFERENCE WITH MR. REDEMANN WHO TELEPHONED REGARDING SERVICE OUTSIDE OF SEMINOLE CO. SERVICE AREA AND LETTER TO MR. RASMUSSEN CONCERNING SAME.	0.40	
04/29/03	TELEPHONE CONFERENCE WITH NADINE, ST. PETERSBURG TIMES, RE: NOTICE OF SERVICE HEARINGS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: STAFF DATA REQUESTS AND LATE FILED EXHIBITS.	0.30	
04/30/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING LATE FILED DEPOSITION EXHIBITS.	0.20	
		41.10	
			9,247.50

LAW OFFICES

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UTILITIES, INC

INVOICE # 26816
MAY 19, 2003
FILE # 30057-0040

PAGE 4

LONG DISTANCE CALLS	33.25	
FEDERAL EXPRESS	181.64	
LEGAL ADVERTISEMENTS	733.26	
TELECOPIER	264.50	
PHOTOCOPIES	566.37	
PHOTOCOPIES	1,036.50	
LEXIS SERVICE	10.00	
TOTAL COSTS ADVANCED		2,825.52
TOTAL STATEMENT		$12,073.02

PLEASE REFER TO INVOICE # WHEN REMITTING

06/05/03 ROSE, SUNDSTROM & BENTLEY 09:55:48 06/05/03
DRAFT STATEMENT PAGE 1

CLIENT# 30057 UTILITIES, INC OPENED 11/13/01
MATTER# 40 2002 RATE CASE FEE TARGET 0.00
MATTER AMOUNT 0.00

** UNBILLED HOURS & FEES **

INIT	DATE	HOURS	DESCRIPTION	RATE	FEES	CUMULATIVE	TAX CODE	LOC	SEQ	JOB
MSF	05/01/03	0.70	DRAFT NOTICE OF PROOF OF PUBLICATION FOR CUSTOMER MEETINGS AND LETTER TO MS. BAYO AT PSC CONCERNING SAME; REVIEW MR. SEIDMAN'S PROPOSED RESPONSES TO AUDIT REQUESTS AND STAFF QUERIES.	225.00	157.50	157.50	0		283	H000
VLL	05/01/03	0.20	REVIEW PSC NOTICE OF ISSUE IDENTIFICATION CONFERENCE; FAX LETTER TO D. RASMUSSEN.	225.00	45.00	202.50	0		292	H000
VLL	05/02/03	2.50	PREPARE RESPONSES TO OPC'S 14TH SET OF INTERROGATORIES AND RFP; COMMUNICIATIONS WITH CLIENT AND CONSULTANTS.	225.00	562.50	765.00	0		293	H000
VLL	05/05/03	3.00	PREPARE RESPONSES TO STAFF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH P. FLYNN AND S. LUBERTOZZI RE: INFORMAL ISSUE IDENTIFICATION MEETING ON MAY 7; COMMUNICATIONS WITH CLIENT AND CONSULTANTS.	225.00	675.00	1,440.00	0		294	H000
VLL	05/06/03	0.50	TELEPHONE CONFERENCE WITH L. HOLLEY (PSC) RE: ISSUES FOR CONFERENCE ON MAY 7; FAX TO S. LUBERTOZZI, D. ORR, P. FLYNN, F. SEIDMAN.	225.00	112.50	1,552.50	6		295	H000
MSF	05/07/03	2.00	REVIEW PSC STAFF'S LIST OF PRELIMINARY ISSUES; CONFERENCE WITH MR. FLYNN AND MR. ORR; PARTICIPATE IN CONFERENCE CALL WITH STAFF AND OPC REGARDING ISSUES; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	225.00	450.00	2,002.50	0		284	H000
VLL	05/07/03	0.80	CONFERENCE CALL WITH P. FLYNN, D. ORR, PSC STAFF AND OPC RE: ISSUE IDENTIFICATION.	225.00	180.00	2,182.50	0		296	H000
VLL	05/08/03	1.00	TELEPHONE CONFERENCE WITH K. WEEKS AND S. LUBERTOZZI RE: UIF DISCOVERY; LETTER TO F. SEIDMAN, H. GOWER RE: STAFF INTERROGATORY RE: RATE CASE EXPENSE; TELEPHONE CONFERENCE WITH D. ORR RE: RESPONSES TO STAFF DISCOVERY; TELEPHONE	225.00	225.00	2,407.50	6		297	H000
VLL	05/08/03	0.00	CONFERENCE WITH JAN KYLE RE: CUSTOMER NOTICES; COMMUNICATIONS WITH CLIENT RE: CUSTOMER NOTICES.	225.00	0.00	2,407.50	0		298	H000
WES	05/09/03	1.50	CONVERSATION WITH JIM CAMAREN RE: UTILITIES, INC. OF FLORIDA RATE CASE; RECEIPT OF CORRESPONDENCE FROM MARTY FRIEDMAN RE: THE WAY UTILITIES, INC. KEEPS ITS RECORDS; CONFERENCE CALL WITH JIM CAMAREN, STEVE LUBERTOZZI AND	250.00	375.00	2,782.50	0		286	H000

CNT# 30057 UTILITIES, INC OPENED 11/13/01
TER# 40 2002 RATE CASE FEE TARGET 0.00
MATTER AMOUNT 0.00

UNBILLED HOURS & FEES

DATE	HOURS	DESCRIPTION	RATE	FEES	CUMULATIVE	TAX CODE	LOC	SEQ	JOB
05/09/03	0.00	MARTY FRIEDMAN IN THIS REGARD.	250.00	0.00	2,782.50	0		287	H000
05/09/03	0.60	TELEPHONE CONFERENCE WITH MR. KYLE WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED.	225.00	135.00	2,917.50	6		285	H000
05/09/03	3.50	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR, K. WEEKS RE: SCHEDULES AND CHANGES TO REQUESTED RATES; PREPARE RESPONSES TO STAFF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: AFFIDAVIT MAILING; LETTER	225.00	787.50	3,705.00	6		299	H000
05/09/03	0.00	TO B. BAYO; COMMUNICATIONS WITH CLIENT RE: RESPONSES AND CURRENT REQUESTED RATES.	225.00	0.00	3,705.00	0		300	H000
05/12/03	4.50	PREPARE RESPONSES TO STAFF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH CLIENT RE: RESPONSES, MFR'S AND AFFIDAVIT; LETTER TO B. BAYO (PSC), CLIENT; FAX CLIENT STAFF'S LATEST INTERROGATORIES AND RFP.	225.00	1,012.50	4,717.50	0		301	H000
05/13/03	0.30	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING ADDITIONAL MATTERS TO CONSIDER IN REBUTTAL TESTIMONY.	225.00	67.50	4,785.00	6		288	H000
05/13/03	0.80	PREPARE RESPONSES TO STAFF'S 6TH RFP AND OPC'S 14TH RFP; LETTER TO B. BAYO.	225.00	180.00	4,965.00	0		302	H000
05/14/03	0.40	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING STAFF'S REQUEST FOR MORE TIME AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	225.00	90.00	5,055.00	6		289	H000
05/14/03	0.60	PREPARE SCHEDULE OF CRITICAL DATES.	225.00	135.00	5,190.00	0		303	H000
05/15/03	1.50	PREPARE RESPONSES TO STAFF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH CLIENT.	225.00	337.50	5,527.50	0		304	H000
05/16/03	2.00	TELEPHOEN CONFERENCE WITH M. KYLE AND T. MERCHANT (PSC); TELEPHONE CONERENCE WITH S. LUBERTOZZI RE: NOTICE OF INTERIM RATE INCREASE; PREPARE NOTICES OF FILING INTERIM RATE INCREASE, CUSTOMER SERVICE HEARINGS, RATE CASE EXPENSE; LETTER TO	225.00	450.00	5,977.50	0		305	H000
05/16/03	0.00	B. BAYO; TELEPHONE CONFERENCE WITH D. GREEN RE: AUDIT EXCEPTIONS.	225.00	0.00	5,977.50	0		306	H000
05/19/03	1.00	PREPARE SCHEDULE RATE CASE EXPENSE; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; TELEPHONE CONFERENCE WITH H. GOWER; COMMUNICATIONS WITH H. GOWER, F. SEIDMAN, K. WEEKS RE: DISCOVERY RESPONSES; PREPARATION OF RESPONSES TO	225.00	225.00	6,202.50	0		307	H000

CLIENT# 30057 UTILITIES, INC OPENED 11/13/01
ATTER# 40 2002 RATE CASE FEE TARGET 0.00
MATTER AMOUNT 0.00

* UNBILLED HOURS & FEES **********

NIT	DATE	HOURS	DESCRIPTION	RATE	FEES	CUMULATIVE	TAX CODE	LOC SEQ	JOB
LL	05/19/03	0.00	DISCOVERY; LETTER TO B. BAYO.	225.00	0.00	5,202.50	0	308	H000
SF	05/21/03	1.50	PREPARE FOR AND ATTEND CUSTOMER HEARING AND CROSS-EXAMINE CUSTOMER; CONFERENCE WITH MR. ORR AND MR. FLYNN REGARDING SAME.	225.00	337.50	5,540.00	0	290	H000
JL	05/21/03	1.20	TELEPHONE CONFERENCE WITH K. WEEKS, D. ORR RE: OPC 14TH SET OF INTERROGATORIES; ATTEND CUSTOMER SERVICE HEAING.	225.00	270.00	6,810.00	6	309	H000
SF	05/22/03	11.70	TRAVEL TO NEW PORT RICHEY FOR CUSTOMER HEARING; TRAVEL TO OCALA FOR CUSTOMER HEARING; RETURN TO ORLANDO.	225.00	2,632.50	9,442.50	0	291	H000
JL	05/22/03	0.10	TELEPHONE CONFERENCE WITH D. ORR RE: OPC'S INTERROGATORIES.	225.00	22.50	9,465.00	6	310	H000
JL	05/23/03	0.50	TELEPHONE CONFERENCE WITH D. ORR, P. FLYNN RE: RESPONSES TO OPC'S DISCOVERY, STAFF DISCOVERY DUE NEXT WEEK; PREPARE SUPPLEMENTAL RESPONSE TO OPC'S 13TH SET OF INTERROGATORIES; PREPARE RESPONSES TO OPC'S 14TH SET OF INTERROGATORIES.	225.00	112.50	9,577.50	6	311	H000
JL	05/27/03	1.50	PREPARE RESPONSE TO OPC'S 14TH SET OF INTERROGATORIES; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH CLIENT RE: SAME; TELEPHONE CONFERENCE WITH H. MANN (OPC) RE: SAME.	225.00	337.50	9,915.00	0	312	H000
JL	05/28/03	0.10	COMMUNICATIONS WITH H. GOWER RE: AVAILABILITY.	225.00	22.50	9,937.50	0	313	H000
JL	05/30/03	0.10	TELEPHONE CONFERENCE WITH H. GOWER RE: OPC DISCOVERY.	225.00	22.50	9,960.00	6	314	H000
TAL HOURS		44.10		TOTAL FEES		9,960.00			

UNBILLED DISBURSEMENTS **********

NIT	DATE	DETAILS	REFERENCE	AMOUNT	TAX	CUMULATIVE	TYPE	SEQ	JOB
	04/18/03	FEDERAL EXPRESS		22.95		22.95	2	280	D000
	04/21/03	FEDERAL EXPRESS		19.78		42.73	2	279	D000
	04/30/03	FEDERAL EXPRESS		55.92		98.65	2	275	D000
	04/30/03	LEXIS SERVICE		30.00		128.65	42	277	D000
	05/06/03	TELECOPIER		15.00		143.65	5	264	D000
	05/06/03	TELECOPIER		14.00		157.65	5	265	D000
	05/08/03	TELECOPIER		6.50		164.15	5	266	D000
	05/08/03	FEDERAL EXPRESS		22.05		186.20	2	278	D000
	05/10/03	TELECOPIER		90.00		276.20	5	267	D000
	05/10/03	TELECOPIER		22.50		298.70	5	268	D000
	05/10/03	TELECOPIER		22.50		321.20	5	269	D000

06/05/03 ROSE, SUNDSTROM & BENTLEY 09:55:49 06/05/03
DRAFT STATEMENT PAGE 4

CLIENT# 30057 UTILITIES, INC OPENED 11/13/01
MATTER# 40 2002 RATE CASE FEE TARGET 0.00
MATTER AMOUNT 0.00

** UNBILLED DISBURSEMENTS **********

INIT	DATE	DETAILS	REFERENCE	AMOUNT	TAX	CUMULATIVE	TYPE	SEQ	JOB
	05/12/03	TELECOPIER		29.00		350.20	5	270	D000
	05/12/03	TELECOPIER		7.50		357.70	5	271	D000
	05/12/03	TELECOPIER		15.00		372.70	5	272	D000
	05/12/03	TELECOPIER		1.50		374.20	5	273	D000
	05/12/03	TELECOPIER		25.50		399.70	5	274	D000
	05/12/03	FEDERAL EXPRESS		31.50		431.20	2	281	D000
	05/12/03	FEDERAL EXPRESS		31.50		462.70	2	282	D000
	05/16/03	EXTRA CLERICAL SUPPORT		42.18		504.88	21	276	D000
	05/19/03	PHOTOCOPIES		529.09		1,033.97	17	283	D000
	05/23/03	TRAVEL EXPENSE nsf 5/22		187.31		1,221.28	3	284	D000
	05/25/03	PHOTOCOPIES		388.00		1,609.28	20	263	D000
TOTAL DISBURSEMENTS						1,609.28			

** MATTER STATEMENT HISTORY **********

DATE	NUMBER	TYPE	FEES	VARIANCE	DSBTS	TOTAL	AMOUNT PAID/CREDIT	BALANCE UNPAID	DATE PAID CREDITED	STAT	JOB
01/18/02	24554	D	337.50	0+%	27.05	364.55	364.55		02/02		S246
02/15/02	24645	D	495.00	0+%	20.00	515.00	515.00		04/02		S252
03/18/02	24785	D	405.00	0+%	8.00	413.00	413.00		04/02		S260
04/15/02	24896	D	112.50	0+%	3.00	115.50	115.50		05/02		S263
05/16/02	25046	D	517.50	0+%	2.25	519.75	519.75		06/02		S268
06/18/02	25230	D	742.50	14+%	0.00	742.50	742.50		07/02		S273
07/15/02	25327	D	5,512.50	0+%	8,463.26	13,975.76	13,975.76		08/02		S279
08/16/02	25464	D	967.50	0+%	292.18	1,259.68	1,259.68		10/02		S285
09/18/02	25699	D	1,102.50	0+%	232.94	1,335.44	1,335.44		10/02		S293
10/16/02	25753	D	1,192.50	0+%	487.72	1,680.22	1,680.22		11/02		S295
11/14/02	25902	D	3,962.50	0+%	233.42	4,215.92	4,215.92		12/02		S299
12/18/02	26052	D	9,270.00	108+%	7,542.01	16,812.01	16,812.01		02/03		S303
01/24/03	26229	D	9,022.50	0+%	483.77	9,506.27	9,506.27		02/03		S308
02/19/03	26357	D	9,900.00	0+%	248.54	10,148.54	10,148.54		03/03		S312
03/14/03	26525	D	20,182.50	0+%	2,265.91	22,448.41	22,448.41		04/03		S316
04/11/03	26650	D	14,062.50	0+%	4,358.26	18,420.76	18,420.76		04/03		S322
05/19/03	26816	D	9,247.50	0+%	2,825.52	12,073.02	0.00	12,073.02			S327
TOTAL DEBIT			87,052.50		27,493.83	114,546.33	102,473.31	12,073.02			
TOTAL CREDIT			0.00		0.00	0.00					
TOTAL INTEREST OUTSTANDING						0.00					

06/05/03 ROSE, SUNDSTROM & BENTLEY 09:55:50 06/05/03
DRAFT STATEMENT PAGE 1

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

TO PROFESSIONAL SERVICES RENDERED
IN CONNECTION WITH

_____

_____

_____

_____

FEES	9,960.00
DISBURSEMENTS	1,609.28
TAX	0.00
TOTAL STATEMENT	11,569.28

APPROVED BY _____ DATE _____

BILL TIME FROM _____ TO _____

BILL DISBURSEMENTS FROM _____ TO _____

COVERING LETTER REQUIRED _____ WRITE OFF _____

SEND COPY OF ACCOUNT TO _____

CLIENT# 30057 UTILITIES, INC
SUE AYLIN
MATTER# 40 2002 RATE CASE
- 0.00 0.00

REQUESTED BY STATEMENT # _____
RESPONSIBLE WILLIAM E SUNDSTROM FORMAT 0
TAX CODE OVERRIDE

NAME	RATE	HOURS	FEE	ADJUSTED FEES
MARTIN S FRIEDMAN	225.00	17.20	3,870.00	_____
LORD, VALERIE L	225.00	25.40	5,715.00	_____
WILLIAM E SUNDSTROM	250.00	1.50	375.00	_____
TOTAL		44.10	9,960.00	

TRUST BALANCES	0.00
TOTAL INTEREST OUTSTANDING	0.00
ACCOUNTS RECEIVABLE BALANCE	12,073.02

TRANSFER $ _____ FROM TRUST TO A/R APPROVED _____

DISBURSEMENT TYPE	AMOUNT
FEDERAL EXPRESS	183.70
TRAVEL EXPENSE	187.31
TELECOPIER	249.00
PHOTOCOPIES	529.09
PHOTOCOPIES	366.00
EXTRA CLERICAL SUPPORT	42.18
LEXIS SERVICE	30.00
TOTAL DISBURSEMENTS	1,609.28

RATE CASE EXPENSE
DOCKET NO.: 020071-WS

HUGH GOWER - EXPERT WITNESS

GAIN ON SALE ISSUE

UTILITIES, INC. OF FLORIDA
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE EXPENSE
DOCKET NO.: 020071-WS

HUGH A. GOWER - EXPERT WITNESS - GAIN ON SALE

ACTUAL BILLINGS

Month of Service	Invoice Date	Time Charges	Expenses	Total
Nov. 2002	12/03/02	6,000.00	18.99	6,018.99
Dec.. 2002	01/03/03	900.00	101.61	1,001.61
Jan. 2003	02/01/03	2,100.00	-0-	2,100.00
Feb. 2003	03/01/03	2,100.00	-0-	2,100.00
March 2003	04/07/03	1,200.00	26.10	1,226.10
Total		12,300.00	146.70	12,446.70

ESTIMATE TO COMPLETE THROUGH PAA

Read and analyze Intervenor and Staff testimony, draft and edit rebuttal testimony, prepare for hearings and cross examination, attend meetings with company, counsel and other witnesses, attend hearings and present direct, rebuttal and cross examination testimony 52 HOURS

	Time Charges	Expenses	Total
Total Estimate to Complete	$15,600.00	$1,000.00	$16,600.00
TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE	$27,900	$1,146.70	$29,046.70

HUGH A. GOWER
ACTUAL FEES AND EXPENSES THROUGH MARCH 31, 2003
UTILITIES INC. OF FLORIDA DOCKET NO. 020071-WS

	Charges
Review order establishing docket, prior FPSC rate orders, annual reports to FPSC and other materials	12
Review capital investment history, FPSC orders, data from annual reports and other materials provided by the company	7
Draft and edit testimony	10
Phone conferences with company and counsel	8
Interrogatories and responses	4
Actual time billed through 3-31-03	41
Fees associated with time charges	$12,300.00
Expenses-	
Long-distance telephone	123.82
Federal Express	13.89
Supplies	8.99
	$12,446.70

HUGH A. GOWER
ESTIMATED FEES AND EXPENSES TO COMPLETE
UTILITIES INC. OF FLORIDA DOCKET NO. 020071-WS

Read and analyze intevenor and staff testimony, draft and edit rebuttal testimony, prepare for hearings and cross examination, attend meetings with company, counsel and other witnesses, attend hearings and present direct, rebuttal and cross examination testimony	52
Estimated fees to complete assignment	$15,600
Estimated expenses to complete-	
Transportation	360
Lodging	400
Meals	150
Other	90
Estimated fees and expenses to complete	$16,600

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

RECEIVED
DEC 06 2002
Rose Sundstrom & Bentley, LLP

December 3, 2002

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

For professional services rendered from November 7 through November 30, 2002 in connection with Florida Public Service Commission Docket No. 020071-WS	$6,000.00
Travel and other out-of-pocket expenses	18.99
Total	$6,018.99

Taxpayer I.D. No. 261-52-5068

Check Request 4D
12/6/02

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

January 3, 2002

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

For professional services rendered from November 7 through November 30, 2002 in connection with Florida Public Service Commission Docket No. 020071-WS	$900.00
Travel and other out-of-pocket expenses	101.61
Total	$1,001.61

Taxpayer I.D. No. 261-52-5068

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

RECEIVED
FEB 03 2003
Rose Sundstrom & Bentley, LLP

February 1, 2003

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

For professional services rendered from January 1 through January 31, 2003 in connection with Florida Public Service Commission Docket No. 020071-WS	$2,100.00
Previous balance	1,001.61
Total	$3,101.61

Taxpayer I.D. No. 261-52-5068

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

March 1, 2003

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

For professional services rendered from February 1 through February 28, 2003 in connection with Florida Public Service Commission Docket No. 020071-WS

$2,100.00

Taxpayer I.D. No. 261-52-5068

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

April 7, 2003

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

For professional services rendered from March 1 through March 31, 2003 in connection with Florida Public Service Commission Docket No. 020071-WS	$1,200.00
Travel and other out-of-pocket expenses	26.10
Total	$1,226.10

Taxpayer I.D. No. 261-52-5068

BELLSOUTH

HUGH A GOWER
Account Number
404 255-2759 138 0357

Your bill includes BellSouth charges for:



Local

Monthly Statement
as of December 14, 2002

Account Summary

	Amount
Previous Bill	$610.56
Payments (Posted as of December 14)	-610.56
Balance	**$.00**

Questions? Call:

BellSouth

Automated Service System:	404 780-2500 PIN: 0138
Customer Service:	404 780-2355
Outside Calling Area:	1 800 356-3094
Repair:	611
Online:	www.bellsouth.com/blsc

Other Companies

AT&T	1 800 222-0300

Current Charges Summary:

BellSouth

Local	*(Page 3)*	$32.63
Total BellSouth Charges		$32.63

Other Companies

AT&T	*(Page 5)*	$134.20
Total Other Companies' Charges		$134.20
Total Current Charges (Due January 5)		**$166.83**
Total Amount Due		**$166.83**

Bring simplicity to your life by ordering the BellSouth® Complete Choice® plan. Simply pick the Complete Choice features that fit your lifestyle. Choose from features like Call Waiting, Caller ID, Call Return, Call Forwarding, and Three-Way Calling. Call to order today.

PAID 12-30-02 #5631

News You Can Use - Page 7

A GOWER
Account Number
404 255-2759 138 0357

Detailed Statement of Regulated Charges

For AT&T Billing Questions, Call 1 800 222-0300 24 Hours a Day - 7 Days a Week

AT&T Invoice Charges For Period Ending DEC 07, 2002
For 404-255-2759

Itemized Calls

Direct Dialed Calls

	Date	Place Called	Number Called	Rate*	Time	Min.	Amount
1.	10/27	NAPLES FL	239 263-2501	N	9:24AM	2	.37
2.	11/10	NAPLES FL	239 263-2501	N	10:52AM	2	.37
3.	11/17	NAPLES FL	239 263-2501	N	9:06AM	11	2.04
4.	11/24	NAPLES FL	239 263-2501	N	3:56PM	1	.19
Total Direct Dialed Calls							2.97

AT&T Calls Charged to a BellSouth Calling Card

	Date	Called From	Called To	Rate*	Time	Min.	Amount
5.	10/07	404 255-2759 ATLANTA GA	850 681-6788 TALLAHASSE FL	D	3:37PM	2	6.77
6.	10/30	239 263-2501 NAPLES FL	850 681-6788 TALLAHASSE FL	D	4:06PM	15	6.25
7.	10/31	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	2:20PM	1	2.05
8.	11/05	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	9:26AM	2	2.35
9.	11/11	239 263-2501 NAPLES FL	727 441-4906 CLEARWATER FL	D	9:17AM	1	2.05
10.	11/11	239 263-2501 NAPLES FL	850 681-6788 TALLAHASSE FL	D	4:26PM	1	2.05
11.	11/12	239 263-2501 NAPLES FL	850 681-6788 TALLAHASSE FL	D	10:42AM	6	3.55
12.	11/19	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	1:44PM	19	7.45
13.	11/19	239 263-0753 NAPLES FL	407 838-8522 WINTERPARK FL	E	8:02PM	1	2.05
14.	11/20	239 263-0753 NAPLES FL	407 830-8522 WINTERPARK FL	N	7:13AM	1	2.05
15.	11/20	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	3:10PM	6	3.55
16.	11/20	239 263-0753 NAPLES FL	407 830-8522 WINTERPARK FL	D	3:37PM	1	2.05
17.	11/20	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	3:57PM	2	2.35
18.	11/21	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	11:06AM	9	4.45
19.	11/21	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	3:01PM	1	2.05
20.	11/21	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	4:10PM	18	7.15
21.	11/22	239 263-2501 NAPLES FL	770 955-1065 ATLANTA GA	D	10:05AM	2	6.77
22.	11/22	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	10:47AM	4	2.95
23.	11/22	239 263-2501 NAPLES FL	727 441-4906 CLEARWATER FL	D	3:47PM	2	2.35
24.	11/25	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	10:48AM	1	2.05
25.	11/25	239 263-2501 NAPLES FL	727 441-4906 CLEARWATER FL	D	4:28PM	1	2.05
26.	11/25	239 263-2501	407 830-6331	D	4:35PM	2	2.35

* Taxes and Rate Codes - Page 7

(continued) ▶

AT&T

HUGH A GOWER
Account Number
404 255-2759 138 0357

Detailed Statement of Regulated Charges (continued)

For AT&T Billing Questions, Call 1 800 222-0300 24 Hours a Day - 7 Days a Week

Itemized Calls

AT&T Calls Charged to a BellSouth Calling Card

	Date	Called From	Called To	Rate*	Time	Min.	Amount
		NAPLES FL	WINTERPARK FL				
27.	11/26	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	9:34AM	1	2.05
28.	11/26	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	2:02PM	2	2.35
29.	11/26	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	3:23PM	15	6.25
30.	12/02	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	9:22AM	7	3.85
31.	12/02	239 263-2501 NAPLES FL	847 498-6440 NORTHBROOK IL	D	9:29AM	2	6.77
32.	12/02	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	10:25AM	3	2.65
33.	12/02	239 263-2501 NAPLES FL	847 498-6440 NORTHBROOK IL	D	4:18PM	1	5.88
34.	12/02	239 263-2501 NAPLES FL	847 498-6440 NORTHBROOK IL	D	4:58PM	6	10.33
35.	12/03	239 263-2501 NAPLES FL	407 830-6331 WINTERPARK FL	D	10:07AM	4	2.95
Total AT&T Calls Charged to a BellSouth Calling Card							119.82
Total Itemized Calls							122.79

Other Charges and Credits

		Amount
36.	Universal Connectivity Charge	4.06
37.	For an explanation of this charge, please call please call 1 800 532-2021 or visit www.consumer.att.com/connectivity_charge Bill Statement Fee	1.50
38.	For an explanation of this charge, please call 1 888 ATT-BILL. AT&T 30 FREE MONTHLY MINUTES FOR LIFE	-2.60
39.	As an AT&T Special Privileges customer your free minutes have been applied to this bill to thank you for your loyalty.	
Total Other Charges and Credits		2.96

Taxes

		Amount
40.	Federal Tax @ 3%	3.73
41.	Other Taxes	4.72
Total Taxes		8.45

Total AT&T Current Regulated Charges 134.20

FL WTR 18.67
UTILITIES INC 97.77
CLUB STAFF 2.43

120.75

* Taxes and Rate Codes - Page 7

This portion of your bill is provided as a service to AT&T

042322

Your AT&T Statement

October 24–January 23, 2003

AT&T

#BWNCJFM
#47120806273018# D 0018478AT10.292B75A87042**3DGT

HUGH A & MARGARET H GOWER
195 EDGEMERE WAY S
NAPLES FL 34105-7108

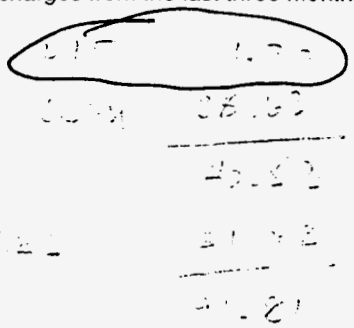
Customer ID: 239 263-2501
Page 1 of 7

Customer Service: 1 800 222-0300
Text Phone (TTY): 1 800 833-3232
Internet Address: www.att.com

Summary of charges

Previous balance		23.76
Payment received Nov 4 - Thank you		-23.76
AT&T One Rate® Seven Cents Plan calls	p 4	75.27
Other calls from 239 263-2501	p 4	0.00
Other calls from 239 263-0753	p 6	0.00
Other charges and credits	p 6	10.17
Taxes and surcharges	p 6	6.37
Total amount due		**$91.81**
Date due		**February 17, 2003**

This statement includes charges from the last three months.



Extra! Extra!
Imagine being able to...Make as many calls as you want. Talk as long as you want. Whenever you want. With AT&T Unlimited you can! Continued►

Continues on back

20	Nov 28	505 281-0216	Tijeras,NM	11:27am	night	direct	16	1.12
21	Dec 2	770 955-1065	Atlanta,GA	9:02am	night	direct	1	.07
22	Dec 5	404 636-6032	Atlanta,GA	9:22am	night	direct	3	.21
23	Dec 5	404 325-0202	Atlanta,GA	9:25am	night	direct	3	.21
24	Dec 5	414 266-9704	Milwaukee,WI	9:33am	night	direct	1	.07
25	Dec 5	813 267-3466	Tampa,FL	2:40pm	night	direct	1	.10
26	Dec 5	770 993-3178	Roswell,GA	5:14pm	night	direct	16	1.12
27	Dec 6	828 837-0417	Murphy,NC	9:59am	night	direct	14	.98
28	Dec 6	561 820-2127	WPalmBeach,FL	3:20pm	night	direct	20	2.00
29	Dec 9	561 820-2127	WPalmBeach,FL	4:29pm	night	direct	3	.30
30	Dec 10	770 955-1065	Atlanta,GA	9:15am	night	direct	1	.07
31	Dec 10	770 955-1065	Atlanta,GA	9:50am	night	direct	43	3.01
32	Dec 27	770 455-8568	Atlanta,GA	6:15pm	night	direct	10	.70
33	Dec 30	561 820-2127	WPalmBeach,FL	11:27am	night	direct	11	1.10
34	Dec 30	404 325-0202	Atlanta,GA	2:13pm	night	direct	3	.21
35	Dec 30	770 993-3178	Roswell,GA	4:15pm	night	direct	7	.49
36	Dec 30	561 997-2301	Boca Raton,FL	6:00pm	night	direct	5	.50
37	Dec 31	302 652-4788	Wilmington,DE	5:24pm	night	direct	9	.63

Recycled paper

&T One Rate® Seven Cents Plan calls

Description	Amount
AT&T One Rate® Seven Cents Plan monthly fee Nov 23 - Feb 22 , 2003	14.85
Direct dialed calls	60.42

Total AT&T One Rate® Seven Cents Plan calls.....$75.27

Calls from 239 263-2501

AT&T One Rate® Seven Cents Plan calls

Direct dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
1	Oct 31	904 285-4482	Pnt Vdr BC,FL	6:09pm	night	direct	6	.60
2	Nov 1	312 931-2440	Chicago,IL	3:03pm	night	direct	5	.35
3	Nov 3	302 733-5006	Newark,DE	4:34pm	night	direct	2	.14
4	Nov 4	941 928-8780	Sarasota,FL	4:22pm	night	direct	4	.40
5	Nov 7	904 285-4482	Pnt Vdr BC,FL	6:27pm	night	direct	1	.10
6	Nov 7	904 285-4482	Pnt Vdr BC,FL	6:27pm	night	direct	5	.50
7	Nov 15	404 636-6032	Atlanta,GA	3:47pm	night	direct	4	.28
8	Nov 18	813 632-3742	Tampa,FL	9:38am	night	direct	2	.20
9	Nov 18	904 285-4482	Pnt Vdr BC,FL	6:09pm	night	direct	13	1.30
10	Nov 18	813 689-0658	Brandon,FL	6:35pm	night	direct	9	.90
11	Nov 18	404 681-4324	Atlanta,GA	8:52pm	night	direct	21	1.47
12	Nov 19	770 329-6256	Atlantnhst,GA	7:55pm	night	direct	3	.21
13	Nov 22	561 820-2121	WPalmBeach,FL	4:03pm	night	direct	1	.10
14	Nov 22	561 820-2127	WPalmBeach,FL	4:04pm	night	direct	16	1.60
15	Nov 25	404 325-0202	Atlanta,GA	4:50pm	night	direct	1	.07
16	Nov 26	904 285-4482	Pnt Vdr BC,FL	9:14am	night	direct	1	.10
17	Nov 26	404 325-0202	Atlanta,GA	9:42am	night	direct	3	.21
18	Nov 27	904 285-4482	Pnt Vdr BC,FL	9:16am	night	direct	6	.60
19	Nov 28	404 681-4324	Atlanta,GA	11:17am	night	direct	9	.63
20	Nov 28	505 281-0215	Tijeras,NM	11:27am	night	direct	16	1.12
21	Dec 2	770 955-1065	Atlanta,GA	9:02am	night	direct	1	.07
22	Dec 5	404 636-6032	Atlanta,GA	9:22am	night	direct	3	.21
23	Dec 5	404 325-0202	Atlanta,GA	9:25am	night	direct	3	.21
24	Dec 5	414 266-9704	Milwaukee,WI	9:33am	night	direct	1	.07
25	Dec 5	813 267-3466	Tampa,FL	2:40pm	night	direct	1	.10
26	Dec 5	770 993-3178	Roswell,GA	5:14pm	night	direct	16	1.12
27	Dec 6	828 837-0417	Murphy,NC	9:59am	night	direct	14	.98
28	Dec 6	561 820-2127	WPalmBeach,FL	3:20pm	night	direct	20	2.00
29	Dec 9	561 820-2127	WPalmBeach,FL	4:29pm	night	direct	3	.30
30	Dec 10	770 955-1065	Atlanta,GA	9:15am	night	direct	1	.07
31	Dec 10	770 955-1065	Atlanta,GA	9:50am	night	direct	43	3.01
32	Dec 27	770 455-8568	Atlanta,GA	6:15pm	night	direct	10	.70
33	Dec 30	561 820-2127	WPalmBeach,FL	11:27am	night	direct	11	1.10
34	Dec 30	404 325-0202	Atlanta,GA	2:13pm	night	direct	3	.21
35	Dec 30	770 993-3178	Roswell,GA	4:15pm	night	direct	7	.49
36	Dec 30	561 997-2301	Boca Raton,FL	6:00pm	night	direct	5	.50
37	Dec 31	302 652-4788	Wilmington,DE	5:24pm	night	direct	9	.63

AT&T

&T One Rate® Seven Cents Plan calls

)irect dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
38	Jan 3	262 567-6461	Oconomowoc,WI	10:26am	night	direct	36	2.52
39	Jan 3	402 614-5268	Omaha,NE	11:04am	night	direct	11	.77
40	Jan 3	781 334-6393	Lynnfield,MA	11:15am	night	direct	1	.07
41	Jan 3	770 475-2004	Atlantnhst,GA	1:35pm	night	direct	1	.07
42	Jan 3	770 993-3178	Roswell,GA	4:51pm	night	direct	3	.21
43	Jan 3	404 255-4855	Atlanta,GA	5:07pm	night	direct	1	.07
44	Jan 3	321 759-3830	Cocoa,FL	5:08pm	night	direct	33	3.30
45	Jan 3	781 334-6393	Lynnfield,MA	6:55pm	night	direct	33	2.31
46	Jan 5	904 285-4482	Pnt Vdr BC,FL	5:47pm	night	direct	24	2.40
47	Jan 6	678 795-1825	Atlantnhst,GA	9:57am	night	direct	1	.07
48	Jan 6	770 955-1065	Atlanta,GA	9:57am	night	direct	2	.14
49	Jan 6	262 567-6461	Oconomowoc,WI	10:50am	night	direct	1	.07
50	Jan 6	262 567-6461	Oconomowoc,WI	3:04pm	night	direct	21	1.47
51	Jan 6	402 960-4144	Omaha,NE	3:25pm	night	direct	1	.07
52	Jan 6	402 614-5268	Omaha,NE	3:28pm	night	direct	11	.77
53	Jan 6	321 759-3830	Cocoa,FL	4:00pm	night	direct	8	.80
54	Jan 7	561 820-2127	WPalmBeach,FL	10:01am	night	direct	7	.70
55	Jan 7	321 759-3830	Cocoa,FL	2:18pm	night	direct	51	5.10
56	Jan 7	813 251-5842	Tampacntrl,FL	6:23pm	night	direct	1	.10
57	Jan 8	813 223-4831	Tampa,FL	3:05pm	night	direct	1	.10
58	Jan 8	612 215-5333	Minneapols,MN	3:25pm	night	direct	2	.14
59	Jan 9	561 820-2127	WPalmBeach,FL	10:24am	night	direct	14	1.40
60	Jan 9	770 645-1798	Roswell,GA	2:45pm	night	direct	12	.84
61	Jan 10	321 759-3830	Cocoa,FL	8:30am	night	direct	11	1.10
62	Jan 10	404 325-0202	Atlanta,GA	9:59am	night	direct	5	.35
63	Jan 10	404 325-0202	Atlanta,GA	10:11am	night	direct	3	.21
64	Jan 10	847 498-6440	Northbrook,IL	10:26am	night	direct	12	.84
65	Jan 10	321 759-3830	Cocoa,FL	2:59pm	night	direct	1	.10
66	Jan 11	770 455-8568	Atlanta,GA	11:03am	night	direct	1	.07
67	Jan 12	505 281-0216	Tijeras,NM	8:58pm	night	direct	20	1.40
68	Jan 16	770 955-1065	Atlanta,GA	9:38am	night	direct	1	.07
69	Jan 16	770 955-1065	Atlanta,GA	11:12am	night	direct	1	.07
70	Jan 16	770 955-1065	Atlanta,GA	2:18pm	night	direct	1	.07
71	Jan 16	407 830-6331	WinterPark,FL	3:34pm	night	direct	7	.70
72	Jan 16	912 638-5119	ST Smns Is,GA	3:42pm	night	direct	5	.35
73	Jan 18	305 255-3624	Miami,FL	5:32pm	night	direct	23	2.30
74	Jan 20	813 689-0658	Brandon,FL	7:48pm	night	direct	29	2.90
75	Jan 21	770 955-1065	Atlanta,GA	9:13am	night	direct	3	.21
76	Jan 21	704 609-0704	Charlotte,NC	3:31pm	night	direct	1	.07
77	Jan 21	407 830-6331	WinterPark,FL	3:35pm	night	direct	4	.40
							683	$57.35

Total plan calls for 239 263-2501 ..... $57.35

Continues on back

Calls from 239 263-0753

AT&T One Rate® Seven Cents Plan calls

Direct dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
78	Oct 28	312 462-7511	Chicago,IL	8:32am	night	direct	2	.14
79	Oct 28	312 782-3806	Chicago,IL	8:49am	night	direct	2	.14
80	Nov 7	904 232-4747	Jacksonvl,FL	7:39am	night	direct	1	.10
81	Nov 7	904 232-4747	Jacksonvl,FL	8:34am	night	direct	2	.20
82	Nov 7	904 232-4747	Jacksonvl,FL	8:36am	night	direct	1	.10
83	Nov 15	404 320-1175	Atlanta,GA	4:03pm	night	direct	2	.14
84	Nov 27	763 577-4990	Minneapols,MN	3:51pm	night	direct	2	.14
85	Jan 6	321 633-6588	Cocoa,FL	4:08pm	night	direct	2	.20
86	Jan 6	321 633-6588	Cocoa,FL	4:10pm	night	direct	3	.30
87	Jan 7	561 820-2121	WPalmBeach,FL	11:09am	night	direct	3	.30
88	Jan 8	321 633-6700	Cocoa,FL	3:53pm	night	direct	5	.50
89	Jan 9	321 633-6588	Cocoa,FL	8:13am	night	direct	2	.20
90	Jan 9	321 633-6588	Cocoa,FL	8:15am	night	direct	4	.40
91	Jan 9	317 231-1313	Indianapls,IN	9:16pm	night	direct	1	.07
92	Jan 10	781 334-7029	Lynnfield,MA	5:17pm	night	direct	2	.14
							34	**$3.07**

Total plan calls for 239 263-0753 ..... $3.07

Other charges and credits

	Date	Description	Amount
93	Jan 23	Universal connectivity charge For an explanation of this charge, please call 1 800 532-2021 or visit http://www.consumer.att.com/connectivity_charge	4.53
94	Jan 23	In-state connection fee For an explanation of this charge, please call 1 800 333-5256 or visit http://www.consumer.att.com/instate-connectionfee	5.64
			$10.17

Taxes and surcharges

Description	Amount
Federal tax	2.56
FL State Comm Services Tax	2.02
FL Local Comm Services Tax	1.79
	$6.37

Your AT&T Statement

January 24–February 23, 2003

AT&T

#BWNCJFM
#47120806273018# D 0017284AT10.292B76A91205**3DGT

HUGH A & MARGARET H GOWER
195 EDGEMERE WAY S
NAPLES FL 34105-7108

Customer ID: 239 263-2501
Page 1 of 6

Customer Service: 1 800 222-0300
Text Phone (TTY): 1 800 833-3232
Internet Address: www.att.com

Summary of charges

Previous balance		91.81
Payment received Feb 4 - Thank you		-91.81
AT&T One Rate® Seven Cents Plan calls	p 4	70.99
Other calls from 239 263-2501	p 4	0.00
Other calls from 239 263-0753	p 6	0.00
Other charges and credits	p 6	4.52
Taxes and surcharges	p 6	5.62
Total amount due		**$81.13**
Date due		**March 20, 2003**

Extra! Extra!

Imagine being able to...Make as many calls as you want. Talk as long as you want. Whenever you want. With AT&T Unlimited you can! Continued►

BUS 61.66
RES 19.47
81.13

PAID
3-6-03
#5744

Continues on back

Continues on back

AT&T One Rate® Seven Cents Plan calls

Description	Amount
AT&T One Rate® Seven Cents Plan monthly fee Feb 23 - Mar 22 , 2003	4.95
Direct dialed calls	66.04

Total AT&T One Rate® Seven Cents Plan calls.....$70.99

Calls from 239 263-2501

AT&T One Rate® Seven Cents Plan calls

Direct dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
1	Jan 24	912 638-5119	ST Smns Is,GA	10:05am	night	direct	1	.07
2	Jan 24	813 837-0245	Tampa,FL	6:40pm	night	direct	1	.10
3	Jan 27	912 638-5119	ST Smns Is,GA	10:52am	night	direct	5	.35
4	Jan 27	321 633-6700	Cocoa,FL	11:01am	night	direct	6	.60
5	Jan 27	321 633-6700	Cocoa,FL	4:11pm	night	direct	11	1.10
6	Jan 27	847 498-6440	Northbrook,IL	5:15pm	night	direct	3	.21
7	Jan 27	407 365-3041	Oviedo,FL	7:07pm	night	direct	16	1.60
8	Jan 28	770 396-5051	Atlanta,GA	4:41pm	night	direct	5	.35
9	Jan 29	770 993-8838	Atlanta,GA	3:24pm	night	direct	6	.42
10	Jan 29	813 689-0658	Brandon,FL	6:44pm	night	direct	14	1.40
11	Jan 30	407 830-6331	WinterPark,FL	4:51pm	night	direct	9	.90
12	Jan 30	612 215-5333	Minneapols,MN	5:00pm	night	direct	1	.07
13	Jan 30	770 993-3178	Roswell,GA	5:01pm	night	direct	8	.56
14	Jan 31	847 498-6440	Northbrook,IL	11:49am	night	direct	13	.91
15	Jan 31	612 215-5333	Minneapols,MN	12:08pm	night	direct	3	.21
16	Jan 31	727 441-4906	Clearwater,FL	12:13pm	night	direct	21	2.10
17	Feb 3	828 837-0417	Murphy,NC	9:42am	night	direct	3	.21
18	Feb 3	727 441-4906	Clearwater,FL	9:58am	night	direct	27	2.70
19	Feb 3	847 498-6440	Northbrook,IL	2:21pm	night	direct	1	.07
20	Feb 3	407 830-6331	WinterPark,FL	2:23pm	night	direct	15	1.50
21	Feb 3	847 498-6440	Northbrook,IL	4:34pm	night	direct	9	.63
22	Feb 3	727 596-2874	Indn Rcks,FL	7:18pm	night	direct	18	1.80
23	Feb 3	813 837-0245	Tampa,FL	7:38pm	night	direct	11	1.10
24	Feb 4	727 441-4906	Clearwater,FL	9:14am	night	direct	1	.10
25	Feb 4	404 506-5243	Atlanta,GA	3:21pm	night	direct	15	1.05
26	Feb 4	727 441-4906	Clearwater,FL	3:43pm	night	direct	2	.20
27	Feb 4	727 441-4906	Clearwater,FL	9:14pm	night	direct	1	.10
28	Feb 5	727 441-4906	Clearwater,FL	2:57pm	night	direct	28	2.80
29	Feb 5	813 689-0658	Brandon,FL	4:55pm	night	direct	2	.20
30	Feb 5	813 837-0245	Tampa,FL	4:57pm	night	direct	3	.30
31	Feb 5	813 837-0245	Tampa,FL	8:34pm	night	direct	1	.10
32	Feb 6	727 441-4906	Clearwater,FL	2:55pm	night	direct	1	.10
33	Feb 7	321 633-6700	Cocoa,FL	3:15pm	night	direct	44	4.40
34	Feb 8	727 441-4906	Clearwater,FL	8:53am	night	direct	1	.10
35	Feb 8	727 441-4906	Clearwater,FL	10:53am	night	direct	27	2.70
36	Feb 9	727 441-4906	Clearwater,FL	10:07am	night	direct	27	2.70
37	Feb 10	404 355-1322	Atlanta,GA	10:00am	night	direct	3	.21

AT&T

AT&T One Rate® Seven Cents Plan calls

Direct dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
38	Feb 10	770 475-2004	Atlantnhst,GA	10:14am	night	direct	2	.14
39	Feb 10	847 898-6440	Barrington,IL	10:31am	night	direct	1	.07
40	Feb 10	847 498-6440	Northbrook,IL	10:32am	night	direct	2	.14
41	Feb 10	727 441-4906	Clearwater,FL	11:29am	night	direct	1	.10
42	Feb 10	612 215-5333	Minneapols,MN	3:25pm	night	direct	2	.14
43	Feb 10	850 681-6788	Tallahasse,FL	4:15pm	night	direct	2	.20
44	Feb 11	847 498-6440	Northbrook,IL	2:28pm	night	direct	1	.07
45	Feb 11	847 498-6440	Northbrook,IL	2:55pm	night	direct	32	2.24
46	Feb 11	847 498-6440	Northbrook,IL	3:34pm	night	direct	1	.07
47	Feb 11	262 567-6461	Oconomowoc,WI	6:22pm	night	direct	26	1.82
48	Feb 11	402 614-5268	Omaha,NE	6:50pm	night	direct	17	1.19
49	Feb 12	850 681-6788	Tallahasse,FL	3:06pm	night	direct	9	.90
50	Feb 12	407 830-6331	WinterPark,FL	3:15pm	night	direct	12	1.20
51	Feb 12	781 334-6393	Lynnfield,MA	4:32pm	night	direct	2	.14
52	Feb 13	407 830-6331	WinterPark,FL	9:12am	night	direct	1	.10
53	Feb 13	847 498-6440	Northbrook,IL	9:17am	night	direct	2	.14
54	Feb 13	727 441-4906	Clearwater,FL	5:05pm	night	direct	74	7.40
55	Feb 14	407 830-6331	WinterPark,FL	10:01am	night	direct	1	.10
56	Feb 14	407 830-6331	WinterPark,FL	10:01am	night	direct	2	.20
57	Feb 14	404 506-5243	Atlanta,GA	10:11am	night	direct	3	.21
58	Feb 14	407 830-6331	WinterPark,FL	11:28am	night	direct	2	.20
59	Feb 14	407 830-6331	WinterPark,FL	1:43pm	night	direct	31	3.10
60	Feb 15	678 320-9227	Atlantnhst,GA	5:10pm	night	direct	15	1.05
61	Feb 16	404 681-4324	Atlanta,GA	6:39pm	night	direct	1	.07
62	Feb 16	770 993-3178	Roswell,GA	6:40pm	night	direct	10	.70
63	Feb 16	404 681-4324	Atlanta,GA	8:13pm	night	direct	22	1.54
64	Feb 17	404 355-1322	Atlanta,GA	10:11am	night	direct	1	.07
65	Feb 17	208 323-2551	Boise,ID	4:36pm	night	direct	16	1.12
66	Feb 18	505 281-0216	Tijeras,NM	8:59pm	night	direct	2	.14
67	Feb 18	505 281-0216	Tijeras,NM	9:01pm	night	direct	17	1.19
68	Feb 19	727 441-4906	Clearwater,FL	4:52pm	night	direct	12	1.20
69	Feb 20	770 329-6256	Atlantnhst,GA	3:38pm	night	direct	1	.07
70	Feb 20	561 820-2127	WPalmBeach,FL	3:47pm	night	direct	5	.50
71	Feb 20	407 830-6331	WinterPark,FL	3:56pm	night	direct	3	.30
72	Feb 21	321 633-6700	Cocoa,FL	12:15pm	night	direct	1	.10
73	Feb 21	303 571-7343	Denver,CO	5:05pm	night	direct	7	.49
74	Feb 21	770 993-3178	Roswell,GA	6:01pm	night	direct	13	.91
75	Feb 21	727 441-4906	Clearwater,FL	6:17pm	night	direct	4	.40
							719	$63.74

Total plan calls for 239 263-2501 ..... $63.74

Continues on back

Calls from 239 263-0753

AT&T One Rate® Seven Cents Plan calls

Direct dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
76	Jan 30	407 830-8522	WinterPark,FL	8:11pm	night	direct	4	.40
77	Jan 30	407 830-8522	WinterPark,FL	8:15pm	night	direct	2	.20
78	Jan 30	407 830-8522	WinterPark,FL	8:17pm	night	direct	4	.40
79	Feb 8	727 446-4225	Clearwater,FL	11:20am	night	direct	2	.20
80	Feb 8	727 446-4225	Clearwater,FL	2:09pm	night	direct	2	.20
81	Feb 10	321 633-6588	Cocoa,FL	4:09pm	night	direct	1	.10
82	Feb 12	407 830-8522	WinterPark,FL	3:47pm	night	direct	3	.30
83	Feb 12	407 830-8522	WinterPark,FL	3:50pm	night	direct	5	.50
							23	**$2.30**

Total plan calls for 239 263-0753 ..... $2.30

Other charges and credits

	Date	Description	Amount
84	Feb 23	Universal connectivity charge For an explanation of this charge, please call 1 800 532-2021 or visit http://www.consumer.att.com/connectivity_charge	2.64
85	Feb 23	In-state connection fee For an explanation of this charge, please call 1 800 333-5256 or visit http://www.consumer.att.com/instate-connectionfee	1.88
			$4.52

Taxes and surcharges

Description	Amount
Federal tax	2.26
FL State Comm Services Tax	1.78
FL Local Comm Services Tax	1.58
	$5.62

Important information about your telephone service

From time to time, we develop new offers and make pricing changes that you may want to know more about. We've set up a special web site to help you get the most out of your AT&T services--please visit us online at http://www.att.com/home

Your AT&T Statement

February 24–March 23, 2003

AT&T

#BWNCJFM
#471208062730 18# D 0017712AT10 292B78A95023**3DGT

HUGH A & MARGARET H GOWER
195 EDGEMERE WAY S
NAPLES FL 34105-7108

Customer ID: 239 263-2501
Page 1 of 4

Customer Service: 1 800 222-0300
Text Phone (TTY): 1 800 833-3232
Internet Address: www.att.com

Summary of charges

Previous balance		81.13
Payment received Mar 8 - Thank you		-81.13
AT&T One Rate® Seven Cents Plan calls	p 3	33.84
Other calls from 239 263-2501	p 3	0.00
Other calls from 239 263-0753	p 4	0.00
Other charges and credits	p 4	3.02
Taxes and surcharges	p 4	2.75
Total amount due		**$39.61**
Date due		**April 17, 2003**

Extra! Extra!

Imagine being able to...Make as many calls as you want. Talk as long as you want. Whenever you want. With AT&T Unlimited you can! Continued►

PAID
4-1-03
#5753

Continues on back

20	Mar 7	505 281-0216	Tijeras,NM	6:17pm	night	direct	11	.77
21	Mar 7	317 873-1874	Zionsville,IN	7:46pm	night	direct	24	1.68
22	Mar 8	813 837-0245	Tampa,FL	4:35pm	night	direct	50	5.00
23	Mar 8	505 281-0216	Tijeras,NM	7:27pm	night	direct	5	.35
24	Mar 10	407 830-6331	WinterPark,FL	1:41pm	night	direct	3	.30
25	Mar 10	321 759-3830	Cocoa,FL	1:50pm	night	direct	1	.10
26	Mar 10	321 633-6700	Cocoa,FL	1:50pm	night	direct	31	3.10
27	Mar 10	505 281-0216	Tijeras,NM	7:46pm	night	direct	1	.07
28	Mar 10	505 281-0216	Tijeras,NM	7:57pm	night	direct	10	.70
29	Mar 11	828 837-0417	Murphy,NC	3:32pm	night	direct	15	1.05
30	Mar 12	770 886-7086	Cumming,GA	2:00pm	night	direct	2	.14
31	Mar 12	813 689-0658	Brandon,FL	5:17pm	night	direct	11	1.10
							309	**$28.59**

Total plan calls for 239 263-2501 ..... $28.59

AT&T One Rate® Seven Cents Plan calls

Description	Amount
AT&T One Rate® Seven Cents Plan monthly fee Mar 23 - Apr 22 , 2003	4.95
Direct dialed calls	28.89

Total AT&T One Rate® Seven Cents Plan calls.....$33.84

Calls from 239 263-2501

AT&T One Rate® Seven Cents Plan calls

Direct dialed calls

	Date	Number called	Where	Time	Rate	Type	Min	Amount
1	Feb 23	813 689-0658	Brandon,FL	6:23pm	night	direct	13	1.30
2	Feb 24	727 441-4906	Clearwater,FL	11:57am	night	direct	73	7.30
3	Feb 24	321 759-3830	Cocoa,FL	5:01pm	night	direct	2	.20
4	Feb 28	727 441-4906	Clearwater,FL	9:37am	night	direct	1	.10
5	Feb 28	312 931-2440	Chicago,IL	11:07am	night	direct	3	.21
6	Feb 28	262 490-3722	Oconomowoc,WI	11:13am	night	direct	2	.14
7	Feb 28	404 681-4324	Atlanta,GA	8:38pm	night	direct	1	.07
8	Mar 1	727 441-4906	Clearwater,FL	9:52am	night	direct	12	1.20
9	Mar 3	407 830-6331	WinterPark,FL	9:44am	night	direct	9	.90
10	Mar 3	727 441-4906	Clearwater,FL	9:57am	night	direct	1	.10
11	Mar 3	727 441-4906	Clearwater,FL	5:41pm	night	direct	1	.10
12	Mar 4	727 441-4906	Clearwater,FL	9:27am	night	direct	1	.10
13	Mar 4	407 830-6331	WinterPark,FL	9:34am	night	direct	5	.50
14	Mar 4	727 441-4906	Clearwater,FL	10:19am	night	direct	2	.20
15	Mar 5	262 490-3722	Oconomowoc,WI	8:35am	night	direct	1	.07
16	Mar 5	407 830-6331	WinterPark,FL	4:35pm	night	direct	7	.70
17	Mar 5	847 823-7137	Park Ridge,IL	4:41pm	night	direct	1	.07
18	Mar 5	561 732-7291	Boyntn Bch,FL	4:43pm	night	direct	9	.90
19	Mar 6	678 898-2275	Atlantnhst,GA	8:49am	night	direct	1	.07
20	Mar 7	505 281-0216	Tijeras,NM	6:17pm	night	direct	11	.77
21	Mar 7	317 873-1874	Zionsville,IN	7:46pm	night	direct	24	1.68
22	Mar 8	813 837-0245	Tampa,FL	4:35pm	night	direct	50	5.00
23	Mar 8	505 281-0216	Tijeras,NM	7:27pm	night	direct	5	.35
24	Mar 10	407 830-6331	WinterPark,FL	1:41pm	night	direct	3	.30
25	Mar 10	321 759-3830	Cocoa,FL	1:50pm	night	direct	1	.10
26	Mar 10	321 633-6700	Cocoa,FL	1:50pm	night	direct	31	3.10
27	Mar 10	505 281-0216	Tijeras,NM	7:46pm	night	direct	1	.07
28	Mar 10	505 281-0216	Tijeras,NM	7:57pm	night	direct	10	.70
29	Mar 11	828 837-0417	Murphy,NC	3:32pm	night	direct	15	1.05
30	Mar 12	770 886-7086	Cumming,GA	2:00pm	night	direct	2	.14
31	Mar 12	813 689-0658	Brandon,FL	5:17pm	night	direct	11	1.10
							309	$28.59

Total plan calls for 239 263-2501 ..... $28.59

Continues on back

RATE CASE EXPENSE
DOCKET NO.: 020071-WS

FRANK SEIDMAN

MANAGEMENT & REGULATORY CONSULTANTS, INC.

Management & Regulatory Consultants, Inc.
Summary of Rate Case Expense
re Docket No. 020071-WS, Utilities, Inc. of Florida

BILLED EXPENSE

		Prepare U&U, F" Schedules, Direct Test.	Assist w/ & Repond to Discovery	Revisions to MFR	Expenses	Totals
Frank Seidman	Hours	170.50	41.00	0.00		211.50
Billing Rate: $95/hr	Amount	$16,197.50	$3,895.00	$0.00	$525.22	$20,617.72
Frank Seidman	Hours	0.00	49.00			49.00
Billing Rate: $100/hr	Amount	$0.00	$4,900.00		$0.00	$4,900.00
Total		$16,197.50	$8,795.00		$525.22	$25,517.72

PROJECTED REMAINING EXPENSE

		Assist w/ & Repond to Discovery	Review Staff/OPC Testimony, Prepare Rebuttal	Prepare for and Attend Hearing	Post-Hearing Assistance	Exp. (est.)	Totals
Frank Seidman	Hours	20.00	80.00	45.00	25.00		100.00
Billing Rate: $100/hr	Amount	$2,000.00	$8,000.00	$4,500.00	$2,500.00	$250.00	$17,250.00
Cumulative Total							$42,767.72

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. PHILANN SCULLY
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

03/01/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$ 0.00
02/11/02 FS	GATHER DOCUMENTS FROM PRIOR DOCKETS; COMMENCE INITIAL REVIEW.	5.00	475.00
02/18/02 FS	MEET W/RASMUSSEN & FLYNN @ UIF RE THE UIF SYSTEMS; OBTAIN RELATED RECORDS.	8.00	760.00
02/25/02 FS	COMMENCE PREPARATION OF INPUT FOR USED & USEFUL ANALYSIS AND REPORT.	2.00	190.00
	FOR CURRENT SERVICES RENDERED	15.00	$1425.00

EXPENSES		
02/15/02	COPIES - PSC	3.95
02/18/02	MILEAGE T/F ALTAMONTE SPGS; 512 mi. @ @0.35/mile	179.20
02/18/02	TOLLS	5.50
PAYMENTS AND CREDITS FOR EXPENSES		
03/01/02	PAYMENT, as of	- 0.00
	BALANCE DUE	$1613.65

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

04/08/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	HOURS	
PREVIOUS BALANCE		$1613.65
03/04/02 FS PRELIMINARY USED AND USEFUL ANALYSES.	6.00	570.00
03/`8/02 FS PRELIMINARY USED AND USEFUL ANALYSES.	2.00	190.00
FOR CURRENT SERVICES RENDERED	8.00	$ 760.00

EXPENSES

PAYMENTS AND CREDITS FOR EXPENSES	
03/21/02 PAYMENT	-1613.65
BALANCE DUE	$ 760.00

Pd 5/9/02

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

05/09/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$ 760.00
04/08/02 FS	CROSS CHECK INPUT ON WATER PUMPED & UNACCOUNTED FOR.	12.00	1140.00
04/15/02 FS	MEET W/RASMUSSEN @ UIF; REVIEW SYSTEMS, INPUT, METHODOLOGIES, ADDITIONAL DATA REQUIREMENTS.	16.00	1520.00
04/22/02 FS	PREPARE "F" SCHEDULES.	12.00	1140.00
02/29/02 FS	PREPARE "F" SCHEDULES.	12.00	1140.00
	FOR CURRENT SERVICES RENDERED	52.00	$4940.00

EXPENSES		
04/17/02	LODGING	76.99
02/18/02	MILEAGE T/F ALTAMONTE SPGS; 512 mi. @ @0.35/mile	179.20
04/18/02	TOLLS	6.50
04/18/02	MEALS	29.21
PAYMENTS AND CREDITS FOR EXPENSES		
05/09/02	PAYMENT	- 760.00
	BALANCE DUE	$5231.90

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

06/06/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$5231.90
Week of:			
05/01/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SASIC.	10.00	950.00
05/06/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SASIC, LUBERTOZZI, RASMUSSEN.	20.00	1900.00
05/13/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SILVEY.	14.00	1330.00
05/20/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SILVEY, RASMUSSEN.	26.00	2470.00
05/27/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SILVEY, RASMUSSEN.	6.00	570.00
	FOR CURRENT SERVICES RENDERED	76.00	$7220.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
05/29/02	PAYMENT		-5231.90
	BALANCE DUE		$7220.00

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2335 SANDERS ROAD
NORTHBROOK, IL 60062

07/10/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$7220.00
Week of:			
06/03/02 FS	PREPARE FINAL DRAFT "F" SCHEDULES & PROVIDE SPREADSHEETS.	10.00	950.00
06/10/02 FS	REVISE "F" TO REFLECT UPDATED INPUT.	1.00	95.00
06/17/02 FS	REVISE "F" SCHEDULES; TEL. CONF. RESEARCH & COMMENTS RE WORKING CAP.	7.00	665.00
06/24/02 FS	REVIEW MFRs BEFORE SUBMITTAL.	1.50	142.50
	FOR CURRENT SERVICES RENDERED	19.50	$1852.50
	EXPENSES		
06/04/02	FEDEX		21.13
	PAYMENTS AND CREDITS FOR EXPENSES		
06/26/02	PAYMENT		-7220.00
	BALANCE DUE		$1873.63

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Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

09/17/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$1873.63
Week of:		HOURS	
08/19/02 FS	PREPARE DISCOVERY RESPONSE.	2.00	190.00
	FOR CURRENT SERVICES RENDERED	2.00	$ 190.00
EXPENSES			
08/20/02	COPIES - KINKO's		23.54
PAYMENTS AND CREDITS FOR EXPENSES			
07/30/02	PAYMENT		-1873.63
	BALANCE DUE		$ 213.54

Pd 10/4/02

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Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

11/13/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	PREVIOUS BALANCE	$ 213.54
Week of:	HOURS	
10/28/02 FS REVIEW OPC INTERROGATORIES 38-59.	2.00	190.00
FOR CURRENT SERVICES RENDERED	2.00	$ 190.00
EXPENSES		0.00
PAYMENTS AND CREDITS FOR EXPENSES		
10/04/02 PAYMENT		- 213.54
BALANCE DUE		$ 190.00

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Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

12/20/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

Week of:		HOURS	
	PREVIOUS BALANCE		$ 190.00
11/01/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	190.00
11/04/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	190.00
11/11/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	10.00	950.00
11/14/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	3.00	285.00
11/25/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	8.00	760.00
	FOR CURRENT SERVICES RENDERED	25.00	$2375.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
12/20/02	PAYMENT (Dep. 1/3/03)		- 190.00
	BALANCE DUE		$2375.00

P.O. Box 13427
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Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

1/13/03
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$2375.00
Week of:		HOURS	
12/09/02	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	4.00	380.00
12/23/02	FS CONSULTING - ASSIST WITH RESPONSE TO OPC AND STAFF DISCOVERY.	8.00	760.00
	FOR CURRENT SERVICES RENDERED	12.00	$1140.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
01/13/03	PAYMENT, as of		- 0.00
	BALANCE DUE		$3515.00

(2375.00)
(1140.00)
Due 0.00

Pd 2/12

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Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

2/12/03
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

Week of:		HOURS	
	PREVIOUS BALANCE		$3515.00
01/01/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	200.00
01/06/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	7.00	700.00
01/13/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC AND STAFF DISCOVERY.	14.00	1400.00
01/20/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	200.00
01/27/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC AND STAFF DISCOVERY.	4.00	400.00
	FOR CURRENT SERVICES RENDERED	29.00	$2900.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
02/10/03	PAYMENT		-3515.00
	BALANCE DUE		$2900.00

RL 3/11/03

Please note: Effective January 1, 2003, the hourly rate increased from $95.00 to $100.00.

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UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

3/17/03
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$2900.00
Week of:		HOURS	
02/03/03	FS CONSULTING - ASSIST WITH RESPONSE TO INTERROGATORIES, AUDIT EXCEPTIONS; CONFERENCE CALLS.	7.00	700.00
02/10/03	FS CONSULTING - ASSIST WITH RESPONSE TO INTERROGATORIES; STAFF DISCOVERY RESEARCH RE GOLDEN HILLS.	11.00	1100.00
02/17/03	FS CONSULTING - ASSIST WITH RESPONSE TO STAFF DISCOVERY.	2.00	200.00
	FOR CURRENT SERVICES RENDERED	20.00	$2000.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
03/17/03	PAYMENT		-2900.00
	BALANCE DUE		$2000.00

Pd dp 4/7

RATE CASE EXPENSE
DOCKET NO.: 020071-WS

UTILITIES, INC. OF FLORIDA

Utilities, Inc. of Florida
Rate Case Expense
Response to Interrogatory # 78 (d)

ACTUAL EMPLOYEE TIME (THROUGH MARCH 2003)

Employee	2001 Hours Worked	2001 Hourly Rate	2002 Hours Worked	2002 Hourly Rate	2003 Hours Worked	2003 Hourly Rate	Total	Job Function
Silvey, Justine	18.25	$ 21	214.25	$ 24	95	$ 25	$ 7,900	supportive role, involved in regulatory process, rate case filing, administrative duties, assisted in preparation of MFRs
Ross, Amanda			93	$ 31	159	$ 31	$ 7,812	supportive role, involved in regulatory process, rate case filing, administrative duties
Weeks, Kirsten			211.5	$ 27	277	$ 28	$ 13,467	supportive role, involved in regulatory process, rate case filing, administrative duties
Lubertozzi, Steve *	102	$ 51	591	$ 54	109	$ 62	$ 43,874	management role, involved in regulatory process, rate case filing, administrative duties, assisted in preparation of MFRs
Wenz, Carl			7	$ 159			$ 1,113	management role, involved in regulatory process, rate case filing, administrative duties
Orr, David			39	$ 28	99	$ 53.50	$ 6,389	preparation of MFR information, preparation of system maps, on-site meetings with PSC staff, attendance at the customer meeting, responses to staff requests, analyzing issues involved in responses
Flynn, Patrick			18	$ 28		$ 57.75	$ 504	preparation of MFR information, preparation of system maps, on-site meetings with PSC staff, attendance at the customer meeting, responses to staff requests, analyzing issues involved in responses
Rasmussen, Don			111	$ 78.25	23	$ 83.50	$ 10,606	preparation of MFR information, preparation of system maps, on-site meetings with PSC staff, attendance at the customer meeting, responses to staff requests, analyzing issues involved in responses
							$ 91,665	

* Approximately 72 hours of Steve Lubertozzi's time in 2002 was spent on revised MFRs.

Utilities, Inc. of Florida
Rate Case Expense
Response to Interrogatory #79 and #80

ESTIMATED EMPLOYEE TIME (FOR APRIL 2003 THROUGH END OF RATE CASE)

Employee	Estimated Hours to Complete	Hourly Rate	Total	Job Function
Silvey, Justine	0	$ 25	$ -	
Weeks, Kirsten	350	$ 28	$ 9,800	supportive role, answering data requests, discovery responses, administrative duties
Ross, Amanda	150	$ 31	$ 4,650	supportive role, answering data requests, discovery responses, administrative duties
Lubertozzi, Steve	400	$ 62	$ 24,800	management role, involved in regulatory process, data requests, discovery responses, administrative duties
Orr, David	200	$ 53.50	$ 10,700	telephone conversations with PSC staff, meetings and telephone conversations with corporate staff, consultants, and legal counsel, responses to data requests
			$ 49,950	

ESTIMATED COSTS TO COMPLETE RATE CASE

Type of Expense	Costs to Date	Estimated Costs to Complete	Total Rate Case Expense
WSC employees (through 3/03)	91,664.50	49,950.00	141,614.50
WSC miscellaneous (through 4/03):			
Travel	9,099.98	1,000.00	10,099.98
Printing/Copying	6,919.08	5,387.60	12,306.68
Postage	5,681.15	4,398.95	10,080.10
Envelopes	449.02	449.02	898.04
	113,813.73	61,185.57	174,999.30

Utilities, Inc. of Florida
Rate Case Expense
Response to Interrogatory #79

Regarding Actual Postage:
$2,782.20 of postage is due to Federal Express expenses.
The remaining $2,898.95 is postage for one mailing.
($0.37*7,835 customers)=$2,898.95

Regarding Actual Envelopes:
Because we purchase these items in bulk, we do not have a specific invoice for these costs, but the costs of these products is the following:
Envelopes: (.05731*7,835 customers)= $449.02

Regarding Actual Printing and Travel:
These expenses are included on the general ledger in rate case expense account 1863001.

Utilities, Inc. of Florida
Rate Case Expense
Response to Interrogatory #79

Regarding estimates:

Travel: We anticipate one more trips for employees from the corporate office in Northbrook, IL to Florida for the UIF rate case.

Printing: We are planning on sending out one more mailing in UIF. We anticipate the mailing to be eight pages long and for the mailing to go out to approximately7,835 customers. This is an expense of approximately $4,387.60
(7,835 customers * $0.07/sheet * 8 sheets) = $4,387.60
We are also estimating another $1,000 for any miscellaneous printing/copying expenses.

Postage: $1,500 of postage is for estimated Federal Express mailings remaining in this rate case. The remainder is for postage; 7,835 customers at $0.37 per piece of postage.
(7,835 customers * $0.37) = $2,898.95

Envelopes: The approximate cost of envelopes for one more mailing is as follows:
(7,835 customers * .05731) = $449.02

[redacted] 11772

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783538

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC
C/O MS. PHILANN SCULLY
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24265
OCTOBER 16, 2001
FILE # 30057-0003

PAGE 1

VIF Rate Case

MATTER ~~MISCELLANEOUS MATTERS~~

09/14/01	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING UPCOMING RATE CASE; RESEARCH AND DRAFT LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.60	
		0.60	135.00
	FEDERAL EXPRESS	39.10	
	TELECOPIER	3.50	
	PHOTOCOPIES	158.00	
	TOTAL COSTS ADVANCED		200.60
	TOTAL STATEMENT		$335.60

PLEASE REFER TO INVOICE # WHEN REMITTING

78697

FEDERAL EXPRESS

11/27/01 11:27 AM

V#: 00464
DATE: 11/20/01
INVOICE #: 5-995-32917
INVOICE AMT: $1,006.66
TAX CODE: 2

001-0001- 1831001	$89.77
031-0099- 6759006	$88.67
034-0120- 6759006	$8.63
001-0001- 6759006	$121.24
002-0005- 6759006	$91.80
070-0300- 6759006	$117.59
001-0001- 1831005	$12.57
065-0290- 1863011	$46.62
090-0600- 1863011	$12.77
001-0001- 1831008	$33.43
036-0750- 6759006	$12.65
060-0280- 6759006	$15.50
080-0526- 6759006	$195.65
105-0695- 6759006	$29.85
053-0255- 6759006	$11.25
090-0601- 6759006	
104-0694- 6759006	$12.77
001-0001- 1831007	$12.45
040-0200- 6759006	$18.55
025-0025- 6759006	$31.20

FedEx Express Reference Summary

		Original
080-EXT		
Number of Airbills		1
Transportation Charges		15.75
Base Discount		-3.47
Special Handling Charges		0.49
TOTAL	**USD $**	**12.77**

Number of Airbills		**1**
Total Charges	**USD $**	**12.77**

001-0001-6759006-PERSONA		
Number of Airbills		1
Transportation Charges		18.25
Base Discount		-3.10
Special Handling Charges		0.61
TOTAL	**USD $**	**15.76**

Number of Airbills		**1**
Total Charges	**USD $**	**15.76**

090-0600		
Number of Airbills		1
Transportation Charges		15.75
Base Discount		-3.47
Special Handling Charges		0.49
TOTAL	**USD $**	**12.77**

Number of Airbills		**1**
Total Charges	**USD $**	**12.77**

57292

AMERICAN EXPRESS TRAVEL INVOICE

V#:	**03466**
DATE:	**2/1/2001**
INVOICE #:	**2/1/2001**
INVOICE AMT:	**$2,720.00**
TAX CODE:	**1**

047-0225-7758390	759.50
080-0500-7758390	508.50
090-0600-1863021	1,118.00
135-0935-7758390	334.00

ITEM
LINES HOFFMAN EST IL $313.00

Cardmember Account No	Transaction Date	Ticket Number
906360-81110	01/22/01	00670234649081
Passenger Name: MBERG/R	Ticketing Airline: DELTA AIR LINES	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: ELKO NV			
To: SALT LAKE CITY UT	DL	Q	313.00
To: LAS VEGAS NV	DL	Q	
To: SALT LAKE CITY UT	DL	Q	Amexco Use Only: 902390066619 003700 00 023003
To: ELKO NV	DL	Q	

PASSENGER TICKET

ITEM 4
DELTA AIR LINES HOFFMAN EST IL $1,076.00

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/30/01	00670234649243
Passenger Name: WENZ/C	Ticketing Airline: DELTA AIR LINES	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: O HARE FIELD IL			
To: ATLANTA GA	DL	BR	1,076.00
To: TALLAHASSEE FL	DL	BR	
To: ATLANTA GA	DL	BR	Amexco Use Only: 903190069602 003700 00 031003
To: O HARE FIELD IL	DL	BR	

PASSENGER TICKET

ITEM 5
US AIR HOFFMAN EST IL $738.50

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/11/01	03770163121465
Passenger Name: DANIEL/C	Ticketing Airline: US AIR	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: CHARLOTTE NC			
To: CHARLOTTESVILLE VA	US	BA	738.50
To: CHARLOTTE NC	US	BA	
To:			Amexco Use Only: 901290167635 003700 00 012003
To:			

PASSENGER TICKET

ITEM 6
US AIR HOFFMAN EST IL $487.50

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/25/01	03770234649171
Passenger Name: HIGHLEY/J	Ticketing Airline: US AIR	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: CHARLOTTE NC			
To: RALEIGH NC	US	M8	487.50
To: CHARLOTTE NC	US	M8	
To:			Amexco Use Only: 902690153330 003700 00 026003
To:			

PASSENGER TICKET

ITEM 7
TRAVEL AGENCY SERVICEHOFFMAN EST IL $21.00

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/11/01	89081077683990
Passenger Name: DANIEL/C	Ticketing Airline: TRAVEL AGENCY SERVICE F	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED			
To: NOT RECORDED			21.00
To:			
To:			Amexco Use Only: 901290222964 003700 00 012003
To:			

MISC CHARGE ORDER/PREPAID TICKET AUTHORITY

ITEM 8
TRAVEL AGENCY SERVICEHOFFMAN EST IL $21.00

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/17/01	89081083097053
Passenger Name: LIMBERG/R	Ticketing Airline: TRAVEL AGENCY SERVICE F	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED			
To: NOT RECORDED			21.00
To:			
To:			Amexco Use Only: 901890208057 003700 00 018003
To:			

MISC CHARGE ORDER/PREPAID TICKET AUTHORITY

ITEM 9
TRAVEL AGENCY SERVICEHOFFMAN EST IL $21.00CR

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/17/01	89081083097053
Passenger Name: LIMBERG/R	Ticketing Airline: TRAVEL AGENCY SERVICE F	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED			
To: NOT RECORDED			21.00 CR
To:			
To:			Amexco Use Only: 901790208057 003700 00 659022
To:			

CREDIT OR ADJUSTMENT - UNUSED AIRLINE TICKET

ITEM 10
TRAVEL AGENCY SERVICEHOFFMAN EST IL $21.00

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/19/01	89081083097075
Passenger Name: WENZ/C	Ticketing Airline: TRAVEL AGENCY SERVICE F	
Issuer Name: TRAVEL GROUP INTL IN	Issuer Address: HOFFMAN EST IL	

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED			
To: NOT RECORDED			21.00
To:			
To:			Amexco Use Only: 902090263474 003700 00 020003
To:			

ITEM [illegible] $21.00
[illegible]CY SERVICEHOFFMAN EST IL

Account No	Transaction Date	Ticket Number
[illegible]06360-81110	01/22/01	89081083097123

Name	Ticketing Airline
[illegible]BERG/R	TRAVEL AGENCY SERVICE F
Issuer Name	Issuer Address
TRAVEL GROUP INTL IN	HOFFMAN EST IL

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED To: NOT RECORDED To: To:			21.00

Amexco Use Only: 902390205343 003700 00 023003

MISC CHARGE ORDER/PREPAID TICKET AUTHORITY

ITEM 12 $21.00
TRAVEL AGENCY SERVICEHOFFMAN EST IL

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/25/01	89081083097171

Passenger Name	Ticketing Airline
HIGHLEY/J	TRAVEL AGENCY SERVICE F
Issuer Name	Issuer Address
TRAVEL GROUP INTL IN	HOFFMAN EST IL

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED To: NOT RECORDED To: To:			21.00

Amexco Use Only: 902690204311 003700 00 026003

MISC CHARGE ORDER/PREPAID TICKET AUTHORITY

ITEM 13 $21.00
TRAVEL AGENCY SERVICEHOFFMAN EST IL

Cardmember Account No	Transaction Date	Ticket Number
3782-906360-81110	01/30/01	89081083097226

Passenger Name	Ticketing Airline
WENZ/C	TRAVEL AGENCY SERVICE F
Issuer Name	Issuer Address
TRAVEL GROUP INTL IN	HOFFMAN EST IL

From / To	Carrier	Class	Transaction Amount
From: NOT RECORDED To: NOT RECORDED To: To:			21.00

Amexco Use Only: 903190213783 003700 00 031003

MISC CHARGE ORDER/PREPAID TICKET AUTHORITY

WINTER PARK BLUEPRINT CO, INC.

84332

* * * I N V O I C E * * *

RECEIVED
FEB 0 1 2002

umber : 341479 - Invoice
Account: 2976
Slm # : reg

Date: 01/31/2002
Page: 1
Sales Order: FC 31-800

13304

Bill To:
UTILITIES, INC. OF FL. 2976
200 WEATHERSFIELD AVE.
ALTAMONTE SPGS., FL 32714

Ship To:
UTILITIES, INC. OF FL. 2976
200 WEATHERSFIELD AVE.
869-1919
ALTAMONTE SPGS., FL 32714

Description	Order Date	Customer PO Number	Shipping Instructions
PO#600	01/31/2002	JFY	PICK UP

Code	Quantity	UM	Description	Price	Amount
008	56.00	EACH	OCE, SCAN, UP TO 36"X 48" SHT 008	$1.0000	$56.00
98B	56.00	SQFT	PLOTTER, OCE BOND FROM .PLT 98B	$0.7000	$39.20
98B4	56.00	SQFT	PLOTTER, 2ND THRU 4TH OCE BOND 98B4	$0.1800	$10.08

UIF
For System Maps
(PSC Rate Case)

11

093-3603-16230[illegible]

1

Terms: NET 30 DAYS

Remit Payment to:
WINTER PARK BLUEPRINT CO, INC.
(407) 647 3034
POST OFFICE BOX 940959
MAITLAND, FL 32794-0959

Disc. (0.000)	:	$0.00
Subtotal	:	$105.28
Tax (6%)	:	$6.32
Freight	:	$0.00
Less Payment	:	$0.00
Amount Due	:	$111.60

86429

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. PHILANN SCULLY
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

03/01/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$ 0.00
02/11/02 FS	GATHER DOCUMENTS FROM PRIOR DOCKETS; COMMENCE INITIAL REVIEW.	5.00	475.00
02/18/02 FS	MEET W/RASMUSSEN & FLYNN @ UIF RE THE UIF SYSTEMS; OBTAIN RELATED RECORDS.	8.00	760.00
02/25/02 FS	COMMENCE PREPARATION OF INPUT FOR USED & USEFUL ANALYSIS AND REPORT.	2.00	190.00
	FOR CURRENT SERVICES RENDERED	15.00	$1425.00

EXPENSES

02/15/02	COPIES - PSC	3.95
02/18/02	MILEAGE T/F ALTAMONTE SPGS; 512 mi. @ @0.35/mile	179.20
02/18/02	TOLLS	5.50

PAYMENTS AND CREDITS FOR EXPENSES
03/01/02 PAYMENT, as of - 0.00

BALANCE DUE $1613.65

888810

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24785
MARCH 18, 2002
FILE # 30057-0040

PAGE 1

MATTER	2002 RATE CASE		
02/01/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED TO DISCUSS CHANGING TEST YEAR.	0.20	
02/04/02	REVIEW LETTER FROM MR. LUBERTOZZI AND DRAFT RESPONSE; TELEPHONE CONFERENCE WITH MS. MERCHANT AT PSC; DRAFT LETTER TO CHAIRMAN JABER TO CHANGE TEST YEAR.	0.50	
02/06/02	TELEPHONE CONFERENCE WITH MS. MERCHANT FROM PSC WHO TELEPHONED; LETTER TO MR. LUBERTOZZI.	0.50	
02/14/02	TELEPHONE CONFERENCE WITH MR. KYLE AT PSC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. KYLE.	0.60	
		1.80	405.00
	LONG DISTANCE CALLS	8.00	
	TOTAL COSTS ADVANCED		8.00
	TOTAL STATEMENT		$413.00

PLEASE REFER TO INVOICE # WHEN REMITTING

SL

190-0500-1800.1

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

86753

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. PHILANN SCULLY
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24645
FEBRUARY 15, 2002
FILE # 30057-0040

PAGE 1

MATTER 2002 RATE CASE

01/07/02	ATTEND MEETING AT PSC REGARDING REORGANIZATION VIS-A-VIS AFFECT ON PROCESSING OF RATE CASE; LETTER TO MR. WENZ CONCERNING SAME.	1.20	
01/24/02	SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED; SEVERAL TELEPHONE CONFERENCES WITH MS. MERCHANT REGARDING SAME; RDAFT FOLLOW-UP LETTER TO CHAIRMAN JABER.	1.00	
		2.20	495.00

LONG DISTANCE CALLS	7.50	
TELECOPIER	12.50	
TOTAL COSTS ADVANCED		20.00
TOTAL STATEMENT		$515.00

PLEASE REFER TO INVOICE # WHEN REMITTING

899951

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

/07062

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

04/08/02
20023.90

#20023.90/AFR02

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	HOURS	
PREVIOUS BALANCE		$1613.65
03/04/02 FS PRELIMINARY USED AND USEFUL ANALYSES.	6.00	570.00
03/`8/02 FS PRELIMINARY USED AND USEFUL ANALYSES.	2.00	190.00
FOR CURRENT SERVICES RENDERED	8.00	$ 760.00

EXPENSES

PAYMENTS AND CREDITS FOR EXPENSES
03/21/02 PAYMENT -1613.65

BALANCE DUE $ 760.00

090-0600-1863011

OK

Note: Paid by Northbrook

original copy to Jackie

cc: Tom Sorenson

FedEx. 906866

Invoice Number:
Invoice Date: Ap
Account Number: 060
Page: 26 of 4

FedEx Express Reference Detail (Original)

Picked up: Apr 02, 2002 **Payor: Shipper** **Reference: 090-RC** FedEx Internal Use: 094097070/0155

- Fuel Surcharge - FedEx has applied a fuel surcharge of 1.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662322560
Service Type	FedEx Priority Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	3.0 lbs. 1.4 kgs
Delivered	Apr 03, 2002 09:50
Service Area Code	A2
Signed by	C.EASON
Bundle ID	000

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MARTIN FRIEDMAN
ROSE SUNDSTROCM/BENTELEY LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE FL 32301 US

Transportation Charge		28.25
Discount		-4.80
Fuel Surcharge		0.23
Total Transportation Charges	**USD $**	**23.68**

Reference Detail Subtotal ..... **USD $** **23.68**

91693

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

V07002

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

05/09/02
20023.90

UIF Rate Case

#3002390/MAY 02

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$ 760.00
04/08/02 FS	CROSS CHECK INPUT ON WATER PUMPED & UNACCOUNTED FOR.	12.00	1140.00
04/15/02 FS	MEET W/RASMUSSEN @ UIF; REVIEW SYSTEMS, INPUT, METHODOLOGIES, ADDITIONAL DATA REQUIREMENTS.	16.00	1520.00
04/22/02 FS	PREPARE "F" SCHEDULES.	12.00	1140.00
02/29/02 FS	PREPARE "F" SCHEDULES.	12.00	1140.00
	FOR CURRENT SERVICES RENDERED	52.00	$4940.00

EXPENSES		
04/17/02	LODGING	76.99
02/18/02	MILEAGE T/F ALTAMONTE SPGS; 512 mi. @ @0.35/mile	179.20
04/18/02	TOLLS	6.50
04/18/02	MEALS	29.21
PAYMENTS AND CREDITS FOR EXPENSES		
05/09/02	PAYMENT	- 760.00
	BALANCE DUE	$5231.90

090-0000-1863011

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

90052

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

VC0866

:ILITIES, INC
'O MS. SUE AYLIN
:35 SANDERS RD
)RTHBROOK, IL 60062

INVOICE # 24896
APRIL 15, 2002
FILE # 30057-0040

PAGE 1

:TTER	2002 RATE CASE		
/14/02	REVIEW LETTER FROM PSC CHAIRMAN APPROVING TEST YEAR AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50	
		0.50	112.50
	LONG DISTANCE CALLS	1.50	
	PHOTOCOPIES	1.50	
	TOTAL COSTS ADVANCED		3.00
	TOTAL STATEMENT		$115.50

:ASE REFER TO INVOICE # WHEN REMITTING

090-0500-1862011

FEDERAL EXPRESS

93527

6/11/02 10:46 AM

V#: 00464
DATE: 5/22/02
INVOICE #: 4-232-49209
INVOICE AMT: $1,289.40
TAX CODE: 2

001-0001- 6759006	$59.28
002-0005- 6759006	$93.59
035-0110- 6759006	$14.69
031-0099- 6759006	$314.59
140-0140- 6759006	$208.10
001-0001- 1831008	$38.06
080-0526- 6759006	$128.96
034-0120- 6759006	$25.20
090-0601- 6759006	$149.00
105-0695- 6759006	$12.33
041-0212- 6759006	$12.01
080-0899- 6759006	$42.68
135-0935- 6759006	$14.69
090-0600- 1863011	$42.19
024-0090- 6759006	$10.32
070-0300- 6759006	$24.22
050-0245- 6759006	$12.77
035-0110- 6759006	$23.89
065-0290- 1863011	$20.00
069-0649- 1863010	$12.21
001-0001- 1831007	$30.62

FedEx

Invoice Number:
Invoice Date:
Account Number:
Page:

FedEx Express Reference Detail (Original)

Picked up: May 16, 2002 **Payor: Shipper** **Reference: UIF RUFE CASE SEMINOLE** FedEx Internal Use: 1381272

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 5
- Release signature on file.

Tracking ID	833662143210
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Pieces	1
Weight	2.0 lbs, 0.9 kgs
Delivered	May 17, 2002 10:14
Service Area Code	AA
Signed by	2707818
Bundle ID	000

Sender
LIBERTOZAI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
FRANK S
8130 MAHAN DRIVE
TALLAHASSEE FL 32309 US

Transportation Charge		25.50
Discount		-4.34
Fuel Surcharge		0.42
Residential Delivery		1.35
Total Transportation Charges	**USD $**	**22.93**

Reference Detail Subtotal ..... **USD $** **22.93**

Express Reference Detail (Original)

Shipped up: May 16, 2002 **Payor: Shipper** **Reference: VIF RUTE CASE SEMINOLE** FedEx Internal Use: 138127240/01552/_/_

Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
Distance Based Pricing, Zone 5

Tracking ID	833662143200
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	May 17, 2002 09:56
Service Area Code	A2
Signed by	C.EASON
Bundle ID	000

Sender	Recipient
LUBEITOZZI	MARTIN F
UTILITIES INC	ROSE SUNDSTOM & VENTLEY
2335 SANDERS RD	2548 BLAIRSTONE PINES DRIVE
NORTHBROOK IL 60062-6196 US	TALLAHASSEE FL 32301 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.38
Total Transportation Charges	**USD $**	**19.26**

Reference Detail Subtotal ..... USD $ 19.26

FEDERAL EXPRESS

94144

6/18/02 9:03 AM

V#: 00464
DATE: 6/10/02
INVOICE #: 4-233-43380
INVOICE AMT: $1,020.76
TAX CODE: 2

001-0001- 6759006	$32.51
002-0005- 6759006	$91.96
031-0099- 6759006	$117.75
140-0140- 6759006	$124.00
080-0526- 6759006	$40.30
034-0120- 6759006	$218.29
090-0601- 6759006	$198.58
016-0054- 6759006	$8.95
106-0693- 6759006	$24.66
067-0647- 6759006	$45.05
135-0935- 6759006	$20.19
090-0600- 1863011	$61.53
083-0808- 6759006	$24.66
070-0300- 6759006	$12.33

Fed

Invoice Number
Invoice Date:
Account Number:
Page: 48 of 62

FedEx Express Reference Detail (Original)

Picked up: Jun 03, 2002 **Payor: Shipper** **Reference: RATE CASE** FedEx Internal Use: 15811161

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662143666
Service Type	FedEx Standard Overnight
Package Type	FedEx Pak
Zone	5
Pieces	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Jun 04, 2002 09:44
Service Area Code	AA
Signed by	R.MARTIN
Bundle ID	000

Sender
BOBBI LOIACANO
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
B J HALBERT
DIVISION OF AUDITING AND SALET
2450 SHWARD OAK BLVD
TALLAHASSEE FL 32399 US

Transportation Charge		20.00
Discount		-3.40
Fuel Surcharge		0.42
Total Transportation Charges	**USD $**	**17.02**

Reference Detail Subtotal ..... **USD $** **17.02**

Express Reference Detail (Original)

Picked up: May 17, 2002 | **Payor: Shipper** | **Reference: VIF RATE CASE** | FedEx Internal Use: 141116540/01552/_/02

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 5
- Release signature on file.

Tracking ID	833662143130
Service Type	FedEx Priority Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	2.0 lbs, 0.9 kgs
Delivered	May 20, 2002 10:10
Service	
Area Code	AA
Signed by	2707818
Bundle ID	000

Sender
STEVE LUBETOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
FRANK SEDMAN
8130 MAHAN DRIVE
TALLAHASSEE FL 32309 US

Transportation Charge		25.50
Discount		-4.34
Fuel Surcharge		0.42
Residential Delivery		1.35
Total Transportation Charges	**USD $**	**22.93**

Picked up: May 17, 2002 | **Payor: Shipper** | **Reference: VIF RATE CASE** | FedEx Internal Use: 141116540/01552/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662143140
Service Type	FedEx Priority Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	2.0 lbs, 0.9 kgs
Delivered	May 20, 2002 09:09
Service	
Area Code	A2
Signed by	L.SUNDSTROM
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MARTIN FRIEDMAN
ROSE SUNDSTROM
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE FL 32301 US

Transportation Charge		25.50
Discount		-4.34
Fuel Surcharge		0.42
Total Transportation Charges	**USD $**	**21.58**

Reference Detail Subtotal ..... **USD $** **44.51**

93602

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

1/2002

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

UIF Rate Case

06/06/02
20023.90

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$5231.90
Week of:		HOURS	
05/01/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SASIC.	10.00	950.00
05/06/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SASIC, LUBERTOZZI, RASMUSSEN.	20.00	1900.00
05/13/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SILVEY.	14.00	1330.00
05/20/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SILVEY, RASMUSSEN.	26.00	2470.00
05/27/02 FS	PREPARE "F" SCHEDULES & U&U ANALYSIS; RECEIVE/REVIEW INPUT FROM SILVEY, RASMUSSEN.	6.00	570.00
	FOR CURRENT SERVICES RENDERED	76.00	$7220.00
EXPENSES			0.00
PAYMENTS AND CREDITS FOR EXPENSES			
05/29/02	PAYMENT		-5231.90
	BALANCE DUE		$7220.00

090-0600-186301

ok Steve L

(2)

95631

AREA FOR OFFICE USE
TIME TO BE
USED

Kinko's

INC. CUSTOMER ADMINISTRATIVE SERVICES P.O. BOX 3033 VENTURA, CA 3033

stomer Service:	1-800-488-3705 (24 hours)
ccount Representative:	Linda Ibarra, x6003
or Lost or Stolen Card:	1-800-488-3705, x3900 (24 hours)
Send Billing Inquiries to:	Kinko's Inc.-CAS P.O. Box 3033 Ventura, CA 93002-3033
Federal ID Number:	77-0433330

www.kinkos.com

Your Commercial Account Statement

Account Number: 0000208300

UTILITIES INC
ATTN: ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

6/30/02

Closing Date: June 30, 2002

Important Message

This statement is intended to be used as a cross-reference with your original bill(s) of sale, the invoice(s) received at the time of purchase. If you need invoice copies or have any questions regarding your billing, please contact your account representative

ACCOUNT SUMMARY		PAYMENTS RECEIVED	
Current	$2,031.30	05/22/02	$419.79
31-60 Days		04/24/02	$1,704.02
61+ Days		10/30/01	$48.68
Total Due Upon Receipt	$2,031.30		

Date	Invoice No.	Authorized User	Reference/P.O. No.	Current 0-30 Days	Past Due 31-60 Days	Past Due 61+ Days
06/26/02	363300024213	UTILITIES INC	STEVE LUBERTOZZI	$2,031.30		
			SUBTOTALS:	$2,031.30		
			TOTAL DUE:			$2,031.30

Steve L

KING01 PD100N KING0102.RTP 00008560 / 00007968

Detach here and return coupon with your payment

96278

[redacted]ess Reference Detail (Original)

[redacted]: Jun 14, 2002 | **Payor: Shipper** | **Reference: RATE CASE** | FedEx Internal Use: 189191520/01349/_/_

[redacted] Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
[redacted]stance Based Pricing, Zone 5

[redacted]racking ID	833662144504
[redacted]ervice Type	FedEx Standard Overnight
[redacted]ackage Type	FedEx Box
[redacted]one	5
[redacted]ieces	1
[redacted]/eight	1.0 lbs, 0.5 kgs
[redacted]elivered	Jun 17, 2002 09:50
[redacted]rvice	
[redacted]rea Code	AA
[redacted]gned by	D.MARTIN
[redacted]ndle ID	000

Sender
B LOIACANO
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
B J HALBERT
DIVISION OF AUDITING AND SAFET
2450 SHUMARD OAK BLVD
TALLAHASSEE FL 32399 US

Transportation Charge		20.00
Discount		-3.40
Fuel Surcharge		0.42
Total Transportation Charges	**USD $**	**17.02**

Reference Detail Subtotal ..... **USD $** **17.02**

96808

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

07/10/02
20023.90/JULY 02

CONSULTING - UTILITIES INC. OF FLORIDA
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$7220.00
Week of:		HOURS	
06/03/02 FS	PREPARE FINAL DRAFT "F" SCHEDULES & PROVIDE SPREADSHEETS.	10.00	950.00
06/10/02 FS	REVISE "F" TO REFLECT UPDATED INPUT.	1.00	95.00
06/17/02 FS	REVISE "F" SCHEDULES; TEL. CONF. RESEARCH & COMMENTS RE WORKING CAP.	7.00	665.00
06/24/02 FS	REVIEW MFRs BEFORE SUBMITTAL.	1.50	142.50
	FOR CURRENT SERVICES RENDERED	19.50	$1852.50
	EXPENSES		
06/04/02	FEDEX		21.13
	PAYMENTS AND CREDITS FOR EXPENSES		
06/26/02	PAYMENT		-7220.00
	BALANCE DUE		$1873.63

OK
Stw

040 - 660 - 196211

W/C = Worker's Co
= Personal Floating
amily Medical Leave

FEDERAL EXPRESS

8/6/02 9:23 AM

97994

V#: 00464
DATE: 7/24/02
INVOICE #: 4-281-83762
INVOICE AMT: $879.20
TAX CODE: 2

001-0001- 6759006	$8.16
002-0005- 6759006	$62.55
031-0099- 6759006	$60.70
140-0140- 6759006	$123.20
016-0054- 6759006	$15.31
034-0120- 1863011	$62.11
062-0641- 6759006	$12.39
001-0001- 1831006	$12.19
001-0001- 1831008	$36.06
060-0280- 6759006	$20.48
106-0693- 6759006	$24.78
102-0675- 6759006	$12.39
151-0151- 6759006	$14.03
001-0001- 1831007	$21.69
090-0600- 1863011	$306.87
067-0647- 1863012	$42.54
080-0896- 6759006	$13.69
040-0202- 6759006	$30.06

fedEx

Invoice [redacted]
Invoice Date:
Account Number:
Page:

FedEx Express Reference Detail (Original)

Picked up: Jun 26, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 179107640/

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662144824
Service Type	FedEx Priority Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	10.0 lbs, 4.5 kgs
Delivered	Jun 27, 2002 09:20
Service	
Area Code	A2
Signed by	C.LARSON
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNDSTROM & BENTLEY LLP
2548 BLAISTONE PINES DR
TALLAHASSEE FL 32301 US

Transportation Charge		46.00
Discount		-7.82
Fuel Surcharge		0.95
Total Transportation Charges	**USD $**	**39.13**

Picked up: Jun 26, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 179107640/01552/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662144835
Service Type	FedEx Priority Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	25.0 lbs, 11.4 kgs
Delivered	Jun 27, 2002 09:20
Service	
Area Code	A2
Signed by	C.LARSON
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS MERTY FIELDMAN
ROSE SUNDSTROM & BENTLEY LLP
2548 BLAINSTONE PINCE DR
TALLAHASSEE FL 32301 US

Transportation Charge		75.25
Discount		-12.79
Fuel Surcharge		1.56
Total Transportation Charges	**USD $**	**64.02**

Picked up: Jun 26, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 179107710/01552/_/_

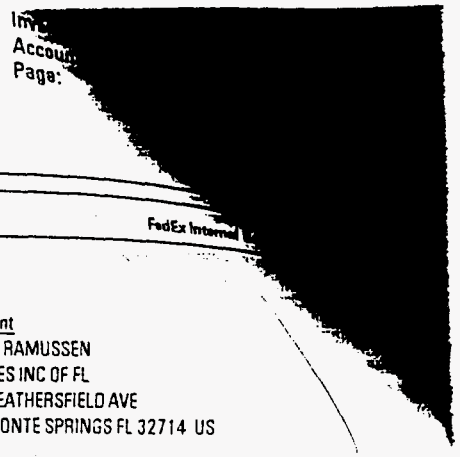
- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662144879
Service Type	FedEx Priority Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	25.0 lbs, 11.4 kgs
Delivered	Jun 27, 2002 09:20
Service	
Area Code	A2
Signed by	C.LARSON
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNSTROM & BENTLEY LLP
2548 BLAIRSTONE PINES DR
TALLAHASSEE FL 32301 US

Transportation Charge		75.25
Discount		-12.79
Fuel Surcharge		1.56
Total Transportation Charges	**USD $**	**64.02**



FedEx Express Reference Detail (Original)

Picked up: Jul 17, 2002 **Payor: Shipper** **Reference: BILLING**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356280
Service Type	FedEx Standard Overnight
Package Type	FedEx Box
Zone	5
Pieces	1
Weight	5.0 lbs, 2.3 kgs
Delivered	Jul 18, 2002 13:33
Service Area Code	A2
Signed by	M.LIEVERTZ
Bundle ID	000

Sender
K GINGERY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JACKIE RAMUSSEN
UTILITIES INC OF FL
200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		29.0
Discount		-4.9
Fuel Surcharge		0.6
Total Transportation Charges	**USD $**	**24.67**

Reference Detail Subtotal ..... **USD $** **24.67**

FedEx

Invoice N
Invoice Date:
Account Number:
Page:

FedEx Express Reference Detail (Original)

Picked up: Jul 10, 2002 **Payor: Shipper** **Reference: EAGLE RIDGE INDEX** FedEx Internal Use: 193097310/

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356795
Service Type	FedEx Standard Overnight
Package Type	FedEx Envelope
Zone	5
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Jul 11, 2002 09:47
Service	
Area Code	AA
Signed by	G.MOON
Bundle ID	000

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
TONY SARGENT
FLORIDA PUBLIC SERVICE COMMISS
2540 SHUMARD OAK BLVD
TALLAHASSEE FL 32399 US

Transportation Charge		14.00
Discount		-3.08
Fuel Surcharge		0.27
Total Transportation Charges	**USD $**	**11.19**

Reference Detail Subtotal ..... **USD $** **11.19**

Express Reference Detail (Original)

Picked up: Jul 17, 2002 **Payor: Shipper** **Reference: FL AUDIT OF CO 2** FedEx Internal Use: 199143900/01574/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 6

Tracking ID	834987356270
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	6
Pieces	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Jul 18, 2002 10:05
Service Area Code	A2
Signed by	A.DIEGUEZ
Bundle ID	000

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
CATHY WELCH
FLORIDA PUBLIC SERVICE COMMISS
3625 NW 82ND AVE STE 400
MIAMI FL 33166 US

Transportation Charge		27.50
Discount		-4.68
Fuel Surcharge		0.57
Total Transportation Charges	**USD $**	**23.39**

Reference Detail Subtotal ..... **USD $** **23.39**

FedEx

Invoice
Account Number
Page:

FedEx Express Reference Detail (Original)

Picked up: Jul 10, 2002 **Payor: Shipper** **Reference: FL DRUG SCREEN KITS** FedEx Internal Use:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.
- We calculated your charges based on a dimensional weight of 15.0 lbs., 22" x 13" x 10", divided by 194.

Tracking ID	833662321391
Service Type	FedEx Standard Overnight
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Jul 11, 2002 13:14
Service Area Code	A2
Signed by	LABBOTT
Bundle ID	000

Sender	Recipient
JOYCE GUIDICE	LORETTA ABBOTT
UTILITIES INC	UTILITIES INC OF FLORIDA
2335 SANDERS RD	200 WEATHERSFIELD AVENUE
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		51.75
Discount		-8.80
Fuel Surcharge		1.07
Total Transportation Charges	**USD $**	**44.02**

Reference Detail Subtotal ..... **USD $** **44.02**

FedEx Internal Use: 19410724[illegible]
4-281-83762 Jul 24, 2002 0606-2634-0 40 of 49

ess Reference Detail (Original)

Jul 15, 2002 | **Payor: Shipper** | **Reference: SUSAN FORTINO-SAFETY MEN** | FedEx Internal Use: 197144440/00219/_/_

Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
stance Based Pricing, Zone 5

ocking ID	833662144700
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Pieces	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Jul 16, 2002 10:29
Service	
Area Code	A2
Signed by	R.CLARK
Bundle ID	000

Sender
SUSAN FORTINO/SUE AYLIN
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR BRYAN GONGRE
UTILITIES INC OF FLORIDA
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.30
Total Transportation Charges	**USD $**	**12.39**

Reference Detail Subtotal ..... **USD $** **12.39**

FedEx Internal Use: 1991439
Jul
0606
46 of 49

ress Reference Detail (Original)

: Jul 02, 2002 **Payor: Shipper** **Reference: VIF RATE CASE** FedEx Internal Use: 186108370/01552/_/_

Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
stance Based Pricing, Zone 5

cking ID	833662144798
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Pieces	1
Weight	3.0 lbs. 1.4 kgs
Delivered	Jul 03, 2002 09:27
Service Area Code	A2
Signed by	C.EASOM
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FIREDMAN
ROSE SUNDSTROM & BENTLEY LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE FL 32301 US

Transportation Charge		28.25
Discount		-4.80
Fuel Surcharge		0.59
Total Transportation Charges	**USD $**	**24.04**

Reference Detail Subtotal ..... **USD $** **24.04**

kinko's 98341

KO'S INC. CUSTOMER ADMINISTRATIVE SERVICES P.O. BOX 3033 VENTURA, CA 002-8033

Customer Service: 1-800-488-3705 (24 hours)
Account Representative: Linda Ibarra, x6003
For Lost or Stolen Card: 1-800-488-3705, x3900 (24 hours)
Send Billing Inquiries to: Kinko's Inc.-CAS
P.O. Box 8033
Ventura, CA 93002-8033

Federal ID Number: 77-0433330

www.kinkos.com

Your Commercial Account Statement

Account Number: 0000205290

UTILITIES INC
ATTN: ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

Closing Date: July 31, 2002

Important Message

Is your business exempt from sales tax on purchases from Kinko's? Fax your tax exemption certificate(s) and all other related tax correspondence to (805) 652-4790. Please include your 10-digit account number on each page. Upon receipt, your documentation will be reviewed and your account updated. You will be contacted if further information or clarification is needed.

ACCOUNT SUMMARY		PAYMENTS RECEIVED	
Current	$148.16	07/24/02	$2,031.30
31-60 Days		05/22/02	$419.79
61+ Days		04/24/02	$1,794.02
Total Due Upon Receipt	$148.16		

Date	Invoice No.	Authorized User	Reference/P.O. No.	Current 0-30 Days	Past Due 31-60 Days	Past Due 61+ Days
07/09/02	062900003919	UTILITIES INC	STEVE	$148.16		

SUBTOTALS: $148.16
TOTAL DUE: $148.16

090-0600-1863011

FL Rate 085

KIN001 PD14F5 KIN00102.RTP 00005742 / 00006946

Detach here and return coupon with your payment

kinko's

KINKO'S INC.
CUSTOMER ADMINISTRATIVE SERVICES
P.O. BOX 8033
VENTURA, CA 93002-8033

Account Number: 0000205290

Total Due	**$148.16**
Date Due - Upon Receipt	
Amount Enclosed	

☐ Check here for address, telephone or email changes or billing inquiry noted on the reverse side.

Please write your account number on your check and make check or money order payable to:

UTILITIES INC
ATTN: ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

5742 48 12310

2

KINKO'S INC.
CUSTOMER ADMINISTRATIVE SERVICES
P.O. BOX 530257
ATLANTA, GA 30353-0257

00002052900801200200000000001481600014816 1

98535

UTILITIES, INC. — BUSINESS EXPENSE REPORT

V 15139

NAME: Steven Lubertozzi **FROM:** 7/31/02 **TO:** 8/5/02

Date	Meals	Other	Paid To	Description of Expense or Activity, Persons Involved
31-Jul-02		444.50	American Airlnes	Air fare to Orlando
31-Jul-02		97.90	Hampton Inn	Hotel in Altamonte Springs
31-Jul-02		56.00	City Cab Co.	Cab to UIF Office
31-Jul-02		40.00	West Suburban	Cab to O'Hare
31-Jul-02	5.88		Starbucks	Breakfast at airport
01-Aug-02		-	Hampton Inn	Hotel in Altamonte Springs
01-Aug-02		49.50	City Cab Co.	Cab from UIF Office
01-Aug-02	4.93		Cinnabun	Breakfast at airport
05-Aug-02	78.03		Tuscony	Lunch with Kirsten & Justine

7/31-8/5/02

090-0000 1803011 687.90
090 0000 1755870 10.81
001 0001 1755870 78.03

Totals $ 88.84 + $ 687.90 = $ 776.74 Grand Total

.2

Signature _____ Date: August 5, 2002

8/5/02

FEDERAL EXPRESS

8/20/02 9:38 AM

99246

V#: 00464
DATE: 8/9/02
INVOICE #: 4-328-67948
INVOICE AMT: $1,039.97
TAX CODE: 2

001-0001- 6759006	$63.24
002-0005- 6759006	$39.56
031-0099- 6759006	$102.08
001-0001- 1831007	$247.56
012-0038- 1863012	$9.99
034-0120- 6759006	$34.27
090-0600- 1863011	$249.36
090-0601- 6759006	$24.87
001-0001- 1831008	$25.58
030-0049- 6759006	$32.88
040-0202- 6759006	$19.78
036-0750- 6759006	$11.19
067-0647- 1863012	$20.84
069-0649- 6759006	$19.35
044-0215- 1863012	$17.44
041-0212- 1863012	$10.79
083-0800- 6759006	$12.39
109-0699- 6759006	$19.35
080-0526- 6759006	$79.45

FedEx

Invoice Num[redacted]
Invoice Date:
Account Number:
Page:

FedEx Express Reference Detail (Original)

Picked up: Jul 25, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 208121860/07[redacted]

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356144
Service Type	FedEx Express Saver
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	15.0 lbs, 6.8 kgs
Delivered	Jul 29, 2002 11:01
Service	
Area Code	A1
Signed by	J.SMALL
Bundle ID	000

Sender
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JEFF SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON STREET N 512
ORLANDO FL 32801 US

Transportation Charge		24.05
Discount		-4.09
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**20.46**

Picked up: Jul 25, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 208121860/07173/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356155
Service Type	FedEx Express Saver
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	45.0 lbs, 20.5 kgs
Delivered	Jul 29, 2002 11:01
Service	
Area Code	A1
Signed by	J.SMALL
Bundle ID	000

Sender
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JEFF SMALL
FLORIDA PUBLIC SERVICE COMM
400 W ROBINSON STREET N 512
ORLANDO FL 32801 US

Transportation Charge		53.95
Discount		-9.17
Fuel Surcharge		1.12
Total Transportation Charges	**USD $**	**45.90**

Picked up: Jul 25, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 208121860/07173/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356166
Service Type	FedEx Express Saver
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	30.0 lbs, 13.6 kgs
Delivered	Jul 29, 2002 11:01
Service	
Area Code	A1
Signed by	J.SMALL
Bundle ID	000

Sender
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JEFF SMALL
FLORIDA PUBLIC SERVICE COMM
400 W ROBINSON STREET N572
ORLANDO FL 32801 US

Transportation Charge		39.45
Discount		-6.71
Fuel Surcharge		0.82
Total Transportation Charges	**USD $**	**33.56**

[redacted]ss Reference Detail (Original)

[redacted]Jul 25, 2002 | **Payor: Shipper** | **Reference: NO REFERENCE INFORMATION** | FedEx Internal Use: 208119810/07173/_/_

- [redacted] Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	834987356681
Service Type	FedEx Express Saver
Package Type	Customer Packaging
Zone	5
Pieces	1
Weight	30.0 lbs, 13.6 kgs
Delivered	Jul 29, 2002 11:01
Service	
Area Code	A1
Signed by	J.SMALL
Bundle ID	000

Sender	Recipient
UTILITIES INC	JEFF SMALL
2335 SANDERS RD	FLORIDA PUBLIC SERVICE COMMISS
NORTHBROOK IL 60062-6196 US	400 W ROBINSON STREET STE N512
	ORLANDO FL 32801 US

Transportation Charge		39.45
Discount		-6.71
Fuel Surcharge		0.82
Total Transportation Charges	**USD $**	**33.56**

[redacted]ropped off: Jul 29, 2002 | **Payor: Shipper** | **Reference: NO REFERENCE INFORMATION** | FedEx Internal Use: 212052850/00186/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Package sent from: 60473 zip code
- Distance Based Pricing, Zone 2

Tracking ID	833662144099
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	2
Pieces	1
Weight	0
Delivered	Jul 30, 2002 09:01
Service	
Area Code	A1
Signed by	J.ISSACSON
Bundle ID	000

Sender	Recipient
MATHY DURRANT	NANCY LUPPIN
UTILITIES INC	UTILITIES INC
2335 SANDERS RD	2335 SANDERS RD
NORTHBROOK IL 60062-6196 US	NORTHBROOK IL 60062 US

Transportation Charge		13.10
Discount		-2.88
Fuel Surcharge		0.26
Total Transportation Charges	**USD $**	**10.48**

[redacted]cked up: Jul 30, 2002 | **Payor: Shipper** | **Reference: NO REFERENCE INFORMATION** | FedEx Internal Use: 213078660/01552/_/TS

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.
- Weather delay - Thunderstorm.

[redacted]cking ID	834987356590
[redacted]rvice Type	FedEx Priority Overnight
[redacted]kage Type	Customer Packaging
[redacted]e	5
[redacted]ces	1
[redacted]eight	30.0 lbs, 13.6 kgs
[redacted]livered	Jul 31, 2002 10:50
[redacted]rice	
[redacted]a Code	A2
[redacted]ned by	R.CLARK
[redacted]ndle ID	000

Sender	Recipient
SUE AYLIN FOR STEVE	MR STEVE LUBERTOZZI C/O MR DON
UTILITIES INC	UTILITIES INC OF FLORIDA
2335 SANDERS RD	200 WESTHERSFIELD AVE
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		84.75
Fuel Surcharge		1.76
Discount		-14.41
Total Transportation Charges	**USD $**	**72.10**

FedEx

Invoice Numb
Invoice Date:
Account Number:
Page: 22

Express Reference D
Jul 26, 2002
Fuel Surcharge

FedEx Express Reference Detail (Original)

Picked up: Jul 26, 2002 **Payor: Shipper** **Reference: 090 RC** FedEx Internal Use: 211138330/91

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356100
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Pieces	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Jul 29, 2002 08:47
Service Area Code	A1
Signed by	N.JENKINS
Bundle ID	000

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JEFF SMALL
FLORIDA PUBLIC SERVICES
HURSTON NORTH TOPWER STE N512
ORLANDO FL 32801 US

Transportation Charge		25.5(
Discount		-4.3(
Fuel Surcharge		0.5(
Total Transportation Charges	**USD $**	**21.69**

Reference Detail Subtotal ..... **USD $** **21.69**



FedEx

Invoice Date:
Account Number:
Page:

FedEx Express Reference Detail (Original)

Picked up: Aug 05, 2002 **Payor: Shipper** **Reference: 02-AUDIT** FedEx Internal Use: 219193460/01

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 6
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.
- Release signature on file.

Tracking ID	834987355527
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	6
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Aug 06, 2002 08:58
Service Area Code	A1
Signed by	J.SILVEY
Bundle ID	000

Sender	Recipient
J SILVEY	KATHY WELCH
UTILITIES INC	FLORIDA PUVBLIC SERVICE COMMIS
2335 SANDERS RD	4195 PINE ISLAND RD
NORTHBROOK IL 60062-6196 US	FORT LAUDERDALE FL 33328 US

Transportation Charge		24.50
Discount		-4.17
Fuel Surcharge		0.41
Residential Delivery		1.35
Total Transportation Charges	**USD $**	**22.09**

Reference Detail Subtotal ..... **USD $** **22.09**

FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ◆ Tallahassee, Florida 32399-0850

ust 12,2002

99046

8822

This number must appear on all checks or correspondence regarding this invoice.

UTILITIES, INC.
ATT: STEVE LUBERTOZZI
2335 SANDERS RD.
NORTHBROOK, IL 60090

Date Paid PENDING

Amount Paid _____

Check # _____

☐ Check ☐ Cash

PSC Signature _____

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION			PRICE	AMOUNT
	REIMBURSABLE TRAVEL EXPENSES INCURRED BY DUANE CHAMBERLIN 07/07-26/2002				1984.32
	PER DIEM	262002	$ 50.00		
	MEALS	262003	$ 396.10		
	LODGING	262004	$ 1223.22		
	MILEAGE	262005	$ 11.60		
	AIRFARE	262006	$ 293.50		
	RENT-A-CAR	26__07	$		
	MISCELLANEOUS	262009	$ 10.00		
	TOTAL		$ 1984.32		
				TOTAL	1984.32

PSC/CCA 008-C Rev. 10/01

Attn: Steve Lubertozzi
2335 Sanders Road
Northbrook, IL 60090

VIF AUDIT

RECEIVED-FPSC
02 AUG -9 AM 11:16
COMMISSION CLERK

KB:rt
I:\ARRE.wpd
Attachment(s)
c: Mrs. Raquel Tully

Psc/Adm 215 (Arre.adm)

FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ◆ Tallahassee, Florida 32399-0850

Date: 08-13-2002 99241

+ 8826

This number must appear on all checks or correspondence regarding this invoice.

To: UTILITIES, INC.
STEVE LUBERTOZZI
2335 SANDERS RD.
NORTHBROOK, IL 60090

V0496

Date Paid PENDING

Amount Paid _____

Check # _____

☐ Check ☐ Cash

PSC Signature _____

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION		PRICE	AMOUNT
	REIMBURSABLE TRAVEL EXPENSES INCURRED BY JEFFERY SMALL 07/07-26/2002			$2,997.04
	PER DIEM	262002	$ 37.50	
	MEALS	262003	$ 396.00	
	LODGING	262004	$ 1233.22	
	MILEAGE	262005	$ 11.68	
	AIRFARE	262006	$ 443.50	
	RENT-A-CAR	262007	$ 798.22	
	MISCELLANEOUS	262009	$ 57.00	
	TOTAL		$ 2997.04	
			TOTAL	$2,997.04

PSC/CCA 008-C Rev. 10/01

2335 Sanders Road
Northbrook, IL 60090

KB:rt
I:\ARRE.wpd
Attachment(s)
c: Mrs. Raquel Tully

Psc/Adm 215 (Arre.adm)

00780

V#: 00464
DATE: 8/28/2002
INVOICE #: 4-329-72265
INVOICE AMT: $1,302.49
TAX CODE: 2

057-0270- 6759006	$11.14
001-0001- 6759006	$12.09
001-0001- 1831008	$12.73
002-0005- 6759006	$432.43
012-0038- 1863012	$49.75
017-0058- 6759006	$28.14
029-0048- 6759006	$11.54
031-0099- 6759006	$96.78
035-0110- 6759006	$40.92
036-0750- 6759006	$37.60
060-0280- 6759006	$45.98
067-0647- 1863012	$63.28
070-0298- 6759006	$73.36
075-0700- 1863011	$33.61
080-0526- 6759006	$33.15
088-0645- 6759006	$47.41
090-0600- 1863011	$110.44
090-0601- 6759006	$67.17
093-0006- 6759006	$12.33
103-0690- 1863012	$48.94
104-0694- 6759006	$19.74
151-0151- 6759006	$13.96

fedEx

Invoice Numbe[redacted]
Invoice Date:
Account Number:
Page: 20[redacted]

FedEx Express Reference Detail (Original)

Dropped off: Aug 17, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 232103170/01[redacted]

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356372
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Pieces	1
Weight	5.0 lbs. 2.3 kgs
Delivered	Aug 19, 2002 10:18
Service	
Area Code	A2
Signed by	R.SMITH
Bundle ID	000

Sender
SUSAN FORTINO
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR BRYAN GONGRE
UTILITIES INC OF FLORIDA
200 WEATGERSFIELD AVENUE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		33.25
Discount		-5.65
Fuel Surcharge		0.55
Total Transportation Charges	**USD $**	**28.15**

Dropped off: Aug 17, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 232103750/01552/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356383
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Pieces	1
Weight	3.0 lbs. 1.4 kgs
Delivered	Aug 19, 2002 08:41
Service	
Area Code	A2
Signed by	J.WILLIAMS
Bundle ID	000

Sender
SUSAN FORTINO
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MIKE BRANDT
LOUISIANA WATER SERVICE INC
201 HOLIDAY BLVD STE 150
COVINGTON LA 70433 US

Transportation Charge		28.25
Discount		-4.80
Fuel Surcharge		0.47
Total Transportation Charges	**USD $**	**23.92**

Dropped off: Aug 17, 2002 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION** FedEx Internal Use: 232103750/01552/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987356394
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Pieces	1
Weight	6.0 lbs. 2.7 kgs
Delivered	Aug 19, 2002 10:18
Service	
Area Code	A2
Signed by	R.SMITH
Bundle ID	000

Sender
SUSAN FORTINO
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR BRYAN GONGRE
UTILITIES INC OF FLORIDA
200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		36.00
Discount		-6.12
Fuel Surcharge		0.60
Total Transportation Charges	**USD $**	**30.48**

[redacted]press Reference Detail (Original)

[redacted]up: Aug 13, 2002 | **Payor: Shipper** | **Reference: FLORIDA AUDIT** | FedEx Internal Use: 227100830/00230/_/_

[redacted]uel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
Distance Based Pricing, Zone 6

Tracking ID	834987356497
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	6
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Aug 14, 2002 09:23
Service	
Area Code	A2
Signed by	A.DIEQUEZ
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS KATHY L WELCH
FLORIDA PUBLIC SERVICES COMMIS
3625 NW 82ND AVENUE STE 400
MIAMI FL 33166-7602 US

Transportation Charge		16.00
Discount		-3.52
Fuel Surcharge		0.25
Total Transportation Charges	**USD $**	**12.73**

[redacted]cked up: Aug 13, 2002 | **Payor: Shipper** | **Reference: FLORIDA AUDIT** | FedEx Internal Use: 227100830/00219/_/_

Fuel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
Distance Based Pricing, Zone 5

[redacted]acking ID	834987356501
[redacted]rvice Type	FedEx Priority Overnight
[redacted]ckage Type	FedEx Envelope
[redacted]ne	5
[redacted]ces	1
[redacted]eight	1.0 lbs, 0.5 kgs
[redacted]livered	Aug 14, 2002 09:20
[redacted]vice	
[redacted]ea Code	A1
[redacted]ned by	I.TERKAWI
[redacted]dle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR JEFFREY A SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON STREET HURSTON
ORLANDO FL 32801-1748 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.24
Total Transportation Charges	**USD $**	**12.33**

[redacted]ed up: Aug 20, 2002 | **Payor: Shipper** | **Reference: FLORIDA AUDIT** | FedEx Internal Use: 234144400/01574/_/_

[redacted]uel Surcharge - FedEx has applied a fuel surcharge of 2.00% to this shipment.
[redacted]istance Based Pricing, Zone 6

[redacted]king ID	834987356409
[redacted]ce Type	FedEx Priority Overnight
[redacted]age Type	FedEx Box
	6
[redacted]s	1
[redacted]nt	3.0 lbs, 1.4 kgs
[redacted]ered	Aug 21, 2002 09:00
[redacted]e	
[redacted] Code	A1
[redacted]d by	K.WELCH
[redacted]e ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS KATHY WELCH
4195 PINE ISLAND DR
FORT LAUDERDALE FL 33328 US

Transportation Charge		30.00
Discount		-5.10
Fuel Surcharge		0.50
Residential Delivery		1.35
Total Transportation Charges	**USD $**	**26.75**

Reference Detail Subtotal ..... **USD $** **51.81**

01430

GERAL EXPRESS

9/11/02 10:45 AM

V#: 00464
DATE: 9/6/2002
INVOICE #: 4-376-20355
INVOICE AMT: $1,119.37
TAX CODE: 2

001-0001- 6759006	$77.72
001-0001- 1831007	$186.30
002-0005- 6759006	$52.97
029-0048- 6759006	$11.54
031-0099- 6759006	$63.54
034-0120- 6759006	$19.95
035-0110- 6759006	$13.32
050-0245- 6759006	$10.42
070-0298- 6759006	$34.56
072-0672- 1863012	$30.61
080-0526- 6759006	$31.59
090-0600- 1863011	$518.53
090-0601- 6759006	$12.33
091-0640- 6759006	$22.28
101-0680- 6759006	$21.58
106-0693- 6759006	$12.13

FedEx Express Reference Summary

		Original		
WATER SVC CORP AUDIT				
Number of Airbills		1		
Transportation Charges		33.25		
Base Discount		-5.65		
Special Handling Charges		0.55		
TOTAL	**USD $**	**28.15**		
Number of Airbills				**1**
Total Charges			**USD $**	**28.15**
WORK ORDER PROJECT				
Number of Airbills		1		
Transportation Charges		15.50		
Base Discount		-3.41		
Special Handling Charges		0.24		
TOTAL	**USD $**	**12.33**		
Number of Airbills				**1**
Total Charges			**USD $**	**12.33**
TOTAL AIRBILLS				**40**
TOTAL CHARGES			**USD $**	**1,119.37**

FedEx Express Reference Summary

		Original
UI COLLATERAL TRUST NOTE		
Number of Airbills		1
Transportation Charges		38.10
Special Handling Charges		0.76
TOTAL	**USD $**	**38.86**
Number of Airbills		**1**
Total Charges	**USD $**	**38.86**
UIF RATE CABE		
Number of Airbills		1
Transportation Charges		84.75
Base Discount		-14.41
Special Handling Charges		1.41
TOTAL	**USD $**	**71.75**
Number of Airbills		**1**
Total Charges	**USD $**	**71.75**
UIF RATE CASE		
Number of Airbills		6
Transportation Charges		494.50
Base Discount		-84.08
Special Handling Charges		8.21
TOTAL	**USD $**	**418.63**
Number of Airbills		**6**
Total Charges	**USD $**	**418.63**
US UTILITIES/UTIL OF KY		
Number of Airbills		1
Transportation Charges		24.00
Base Discount		-4.08
Special Handling Charges		0.40
TOTAL	**USD $**	**20.32**
Number of Airbills		**1**
Total Charges	**USD $**	**20.32**

02017

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

1702

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

09/17/02
20023.90/SEP02

CONSULTING - UTILITIES INC. OF FLORIDA - Rate Case
DOCKET NO. 020071-WS

	PREVIOUS BALANCE	$1873.63
Week of:	HOURS	
08/19/02 FS PREPARE DISCOVERY RESPONSE.	2.00	190.00
FOR CURRENT SERVICES RENDERED	2.00	$ 190.00
EXPENSES		
08/20/02 COPIES - KINKO's		23.54
PAYMENTS AND CREDITS FOR EXPENSES		
07/30/02 PAYMENT		-1873.63
BALANCE DUE		$ 213.54

OK
2

090 - 0600 - 1863011

02450

Your Commercial Account Statement

KINKO'S INC. CUSTOMER ADMINISTRATIVE SERVICES P.O. BOX 8033 VENTURA, CA 93002-8033

Customer Service: 1-800-488-3705 (24 hours)
Account Representative: Linda Ibarra, x6003
For Lost or Stolen Card: 1-800-488-3705, x3900 (24 hours)
Send Billing Inquiries to: Kinko's Inc.-CAS
P.O. Box 8033
Ventura, CA 93002-8033

Federal ID Number: 77-0433330

www.kinkos.com

Account Number: 0000205290

UTILITIES INC
ATTN: ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

Closing Date: August 31, 2002

ACCOUNT SUMMARY	
Current	$2,322.78
31-60 Days	
61+ Days	
Total Due Upon Receipt	$2,322.78

PAYMENTS RECEIVED	
08/28/02	$148.16
07/24/02	$2,031.30
05/22/02	$419.79

Important Message

Lower the cost of printing, processing, and mailing your payments to Kinko's – send them electronically! For more details about electronic payment options (Wire Transfer, ACH, EFT, and EDI) and enrollment materials, call 1-800-488-3705, extension 6021.

Date	Invoice No.	Authorized User	Reference/P.O. No.	Current 0-30 Days	Past Due 31-60 Days	Past Due 61+ Days
08/08/02	062900003994	BRENT LAWRENCE	BRENT LAWRENCE/3300 COPIES	$171.40		
08/16/02	062900004018	UTILITIES INC	08.16.02	$265.36		
08/31/02	363300024903	UTILITIES INC (1)	STEVE LUBERTOZZI /847-498-9	$1,886.02		
			SUBTOTALS:	$2,322.78		
			TOTAL DUE:	$2,322.78		

(1) UIF Rate Case

KIN001 PD18Q2 KIN00103.RTP 00000036 / 00000064

Detach here and return coupon with your payment

Print Name

( )
Phone Number/Ext.

Visit the Kinko's Web Site at http://www.kinkos.com

CUSTOMER COPY

Thank you for choosing Kinko's

Kinko's (847) 412-9577
275? Arlington
Glenview, IL 6002?
TOTAL DISCOUNT: $121.30

FEDERAL EXPRESS

10/7/02 1:10 PM

029069

V#: 00464
DATE: 9/25/2002
INVOICE #: 0606-2634-0
INVOICE AMT: $965.70
TAX CODE: 2

140-0140- 6759006	$10.34
001-0001- 6759006	$57.64
002-0005- 6759006	$60.05
012-0038- 1863012	$37.00
014-0046- 6759006	$24.51
031-0099- 6759006	$109.32
035-0110- 6759006	$13.39
036-0750- 6759006	$13.74
047-0225- 1863012	$17.87
050-0245- 6759006	$12.94
060-0280- 6759006	$41.92
062-0641- 6759006	$12.39
067-0647- 1863012	$44.85
070-0298- 6759006	$43.33
072-0672- 1863012	$13.74
080-0526- 6759006	$124.06
089-0660- 6759006	$78.31
090-0600- 1863011	$82.64
090-0601- 6759006	$11.19
091-0640- 1863012	$20.18
091-0640- 6759006	$34.45
103-0690- 6759006	$24.78
104-0694- 6759006	$17.02
109-0699- 6759006	$12.39
120-0920- 6759006	$37.17
151-0151- 6759006	$10.48

[redacted]eference Detail (Original)

[redacted], 2002 | **Payor: Shipper** | **Reference: 02-FL AUDIT** | FedEx Internal Use: 250078840/01574/_/02

[redacted] - FedEx has applied a fuel surcharge of 2.50% to this shipment.
[redacted]Based Pricing. Zone 6
[redacted] signature on file.

[redacted]xing ID	834987354222
[redacted]ervice Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	6
Pieces	1
Weight	2.0 lbs. 0.9 kgs
Delivered	Sep 06, 2002 08:43
Service Area Code	A1
Signed by	J.SILVEY
Bundle ID	000

Sender	Recipient
J SILVEY	KATHY WELCH
UTILITIES INC	FLORIDA PUBLIC SERVICE COMMISS
2335 SANDERS RD	4195 PINE ISLAND ROAD
NORTHBROOK IL 60062-6196 US	FORT LAUDERDALE FL 33328 US

Transportation Charge		27.50
Residential Delivery		1.35
Discount		-4.68
Fuel Surcharge		0.57
Total Transportation Charges	**USD $**	**24.74**

Reference Detail Subtotal ..... **USD $** **24.74**

Account Numb
Page:

FedEx Express Reference Detail (Original)

Picked up: Sep 12, 2002 **Payor: Shipper** **Reference: 090-0600** FedEx Internal Use: 257056

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	833662144401
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Sep 13, 2002 10:03
Service Area Code	A2
Signed by	M.SHELTON
Bundle ID	000

Sender
NANCY LUPPINO
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
GERALD T BUHR
1519 DALE MABRY STE 100
LUTZ FL 33549 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.30
Total Transportation Charges	**USD $**	**12.39**

Reference Detail Subtotal ..... **USD $** **12.39**

Express Reference Detail (Original)

Picked up: Sep 10, 2002 **Payor: Shipper** **Reference: UIF CO 90** FedEx Internal Use: 255200780/01108/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 2

Tracking ID	834987354152
Service Type	FedEx 2Day
Package Type	FedEx Envelope
Zone	2
Pieces	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Sep 11, 2002 09:15
Service Area Code	A1
Signed by	A.ADKINS
Bundle ID	000

Sender
AVELINA FRIEDMAN
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR FONALD KEDZIOR
FLORIDA DERT OF REVENUE
4415 W HARRISON ST STE 448
HILLSIDE IL 60162 US

Transportation Charge		8.00
Discount		-1.36
Fuel Surcharge		0.17
Total Transportation Charges	**USD $**	**6.81**

Reference Detail Subtotal ..... **USD $** **6.81**

FedEx

Invoice Number:
Invoice Date: Sep
Account Number: 0606-
Page: 66 of 71

FedEx Express Reference Detail (Original)

Picked up: Sep 13, 2002 **Payor: Shipper** **Reference: UIF RATE CASE** FedEx Internal Use: 280118500/016

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987355045
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Sep 16, 2002 08:53
Service Area Code	A1
Signed by	N.JENKINS
Bundle ID	000

Sender	Recipient
STEVE LUBERTOZZI	MR JEFF SMALL
UTILITIES INC	FLORIDA PUBLIC SERVICE COMMISS
2335 SANDERS RD	400 W ROBINSON ST N512 HOUSTON
NORTHBROOK IL 60062-6196 US	ORLANDO FL 32801 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.47
Total Transportation Charges	**USD $**	**19.35**

Reference Detail Subtotal ..... **USD $** **19.35**

FedEx Express Reference Detail (Original)

Picked up: Sep 09, 2002 **Payor: Shipper** **Reference: VIF RATE CASE** FedEx Internal Use: 254143570/01552/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987355104
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Pieces	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Sep 10, 2002 09:31
Service Area Code	A1
Signed by	N.JENKINS
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR JEFF SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON STREET
ORLANDO FL 32801 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.47
Total Transportation Charges	**USD $**	**19.35**

Reference Detail Subtotal ..... **USD $** **19.35**

03737

FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ◆ Tallahassee, Florida 32399-0850

10-9-02

V-476

8938

This number must appear on all checks or correspondence regarding this invoice.

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60638

Date Paid Pending

Amount Paid _____

Check # _____

☐ Check ☐ Cash

PSC Signature _____

Please make checks payable to: FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION		PRICE	AMOUNT
	Reimbursable travel expenses were incurred by: Kathryn Welch 09/22-23/2002			$432.43
	PER DIEM	26__02	$ 37.50	
	MEALS	26__03	$ 18.00	
	LODGING	26__04	$ 138.64	
	MILEAGE	26__05	$	
	AIRFARE	26__06	$ 175.00	
	RENT-A-CAR	26__07	$ 39.29	
	MISCELLANEOUS	26__09	$ 24.00	
	TOTAL		$ 432.43	

PSC/CCA 008-C Rev. 10/01

TOTAL $432.43

090-0600-1863011

2335 Sanders Road
Northbrook, IL 60638

VIA: Rate Case

RECD FPSC
02 OCT -7 PM 3:14
COMMISSION CLERK

Psc/Adm 215 (Arre.adm)

03880

PAGE 1 OF 1

SATIN SYSTEMS
11811 92ND AVE CT E
PUYALLUP, WA 98373

AMOUNT 4,981.50

INVOICE NO 00001229
INV DATE 10/09/02
DUE DATE 10/31/02
CUST NO 00001

UTILITIES, INC
2335 SANDERS ROAD

NORTHBROOK, IL 60062

ATTN: BOBBI - DP

MISC JOBS

LN	DETAIL INVOICE DESCRIPTION	QUANTITY	UN	UNIT PRICE	LINE TOTAL
1	BILL CODE 0069522 - CHANGE FOR FL (SUB ROUTINE)	1.5	HR	125.00	187.50
2	tHOUSANSDS REPOST WITH SECOND ROUND CHANGES - STEVE LUBERTOZZI	16.0	HR	125.00	2,000.00
3	COUNT REPORT SUMMARY STEVE LUBERTOZZI	8.0	HR	125.00	1,000.00
4	BAR CODE SETUPS	6.0	EA	299.00	1,794.00

090-0600-1863011 - 3187.50
080-054 - 346094 - 598.00
160-0160 - 346094 - 299.00
090-0601 - 346094 - 299.00
040-0200 - 346094 - 299.00
070-0300 - 346094 - 299.00
#4 x2 = CC
1 - FL
1 - KY (MIDDLESBORO)
1 - MD - replacement
1 - SC - replacement

OK to Pay
B
10-10-02

**** PLEASE REFERENCE THIS INVOICE NUMBER WITH PAYMENT *****
IF YOU HAVE ANY QUESTIONS ABOUT THIS INVOICE PLEASE CALL SATIN SYSTEMS AT (253) 841-8821.

TOTAL 4,981.50
PAID 0.00
DUE 4,981.50

REMIT TO
SATIN SYSTEMS
11811 92ND AVE CT E
PUYALLUP, WA 98373

ATTN: ACCOUNTS RECEIVABLE

This invoice is for a special job contracted to SATIN Systems. Special jobs are payable upon completion.

00001229 UTILITIES, INC

EXPRESS

04225

10/18/02 3:56 PM

V#: 00464
DATE: 10/11/2002
INVOICE #: 4-428-12792
INVOICE AMT: $1,105.11
TAX CODE: 2

014-0046- 6759006	$10.48
001-0001- 6759006	$12.54
001-0001- 1831008	$25.58
002-0005- 6759006	$29.83
012-0038- 1863012	$21.58
024-0090- 6759006	$11.83
031-0099- 6759006	$155.44
034-0120- 6759006	$27.44
036-0750- 6759006	$12.39
040-0202- 6759006	$12.19
047-0225- 6759006	$12.19
053-0255- 6759006	$23.89
057-0270- 6759006	$11.19
060-0280- 6759006	$25.93
066-0644- 6759006	$21.69
067-0647- 1863012	$12.39
067-0647- 6759006	$19.35
070-0298- 6759006	$37.23
071-1300- 6759006	$174.27
072-0672- 1863012	$20.70
080-0526- 6759006	$36.77
090-0600- 1863011	$75.90
090-0601- 6759006	$81.75
104-0694- 6759006	$11.19
109-0699- 6759006	$12.39
140-0140- 6759006	$47.31
151-0151- 6759006	$14.03
160-0160- 6759006	$96.78

[redacted] Reference Detail (Original)

[redacted] 27, 2002 | **Payor: Shipper** | **Reference: UIF RATE CASE** | FedEx Internal Use: 274220690/01552/_/_

- [redacted]charge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- [redacted]nce Based Pricing, Zone 5

[redacted]king ID	834987354770
[redacted]rvice Type	FedEx Priority Overnight
[redacted]ckage Type	Customer Packaging
[redacted]ne	5
[redacted]eces	1
[redacted]eight	6.0 lbs. 2.7 kgs
[redacted]livered	Sep 30, 2002 09:03
[redacted]rvice	
Area Code	A1
[redacted]gned by	N.JENKINS
[redacted]ndle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR JEFF SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON ST HURSTON N TW
ORLANDO FL 32801 US

Transportation Charge		36.00
Discount		-6.12
Fuel Surcharge		0.75
Total Transportation Charges	**USD $**	**30.63**

[redacted]icked up: Sep 27, 2002 | **Payor: Shipper** | **Reference: UIF RATE CASE** | FedEx Internal Use: 274220690/00219/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987354830
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Pieces	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Sep 30, 2002 09:03
Service	
Area Code	A1
Signed by	N.JENKINS
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR JEFF SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON ST HOUSTON TWR
ORLANDO FL 32801 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.30
Total Transportation Charges	**USD $**	**12.39**

Picked up: Sep 27, 2002 | **Payor: Shipper** | **Reference: UIF RATE CASE** | FedEx Internal Use: 274220690/01552/_/_

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987354862
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Pieces	1
Weight	2.0 lbs. 0.9 kgs
Delivered	Sep 30, 2002 09:36
Service	
Area Code	A2
Signed by	M.PARKS
Bundle ID	000

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNOSTROM & BENTLEY LLP
650 N NORTH LAKE BLVD 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		25.50
Fuel Surcharge		0.53
Discount		-4.34
Total Transportation Charges	**USD $**	**21.69**

Reference Detail Subtotal ..... **USD $** **64.71**

FedEx

Invoice Number: 4-428-12
Invoice Date: Oct 11, 2002
Account Number: 0696-2634-0
Page: 70 of 78

FedEx Express Reference Detail (Original)

Picked up: Oct 04, 2002 **Payor: Shipper** **Reference: ULF CO 90** FedEx Internal Use: 278158380/00233/

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987353785
Service Type	FedEx Standard Overnight
Package Type	FedEx Envelope
Zone	5
Pieces	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Oct 07, 2002 13:26
Service Area Code	A2
Signed by	M.LIEVERTZ
Bundle ID	000

Sender
AVELINA FRIEDMAN
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
DAVID ORR
UT FLORIDA
200 WEATHERFIELD AVE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		14.00
Discount		-3.08
Fuel Surcharge		0.27
Total Transportation Charges	**USD $**	**11.19**

Reference Detail Subtotal ..... **USD $** **11.19**

FedEx

Invoice Number: [redacted]
Invoice Date:
Account Number:
Page: 46

060715

FedEx Express Shipment Detail By Reference (Original)

Picked up: Oct 10, 2002 **Payor: Shipper** **Reference: UI FLORIDA RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 6

Tracking ID	834987353649
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	6
Packages	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Oct 11, 2002 09:08
Svc Area	A2
Signed by	K.WELCH
FedEx Use	285102690/01574/_

Sender	Recipient
SAVE LUBERTOZZI	MS KATHY L WELCH CPA
UTILITIES INC	FLORIDA PUBLIC SERVICE COMMISS
2335 SANDERS RD	3625 N W 82ND AVE STE 400
NORTHBROOK IL 60062-6196 US	MIAMI FL 33166 US

Transportation Charge		27.50
Discount		-4.68
Fuel Surcharge		0.68
Total Transportation Charges	**USD $**	**23.50**

Shipment Detail Subtotal ..... **USD $** **23.50**

Fed

Invoice
Invoice Date
Account Number
Page:

FedEx Express Shipment Detail By Reference (Original)

Picked up: Oct 08, 2002 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	834987353330
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Oct 09, 2002 09:12
Svc Area	A1
Signed by	M.SMALL
FedEx Use	283049020/01552/_

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
DWAYNE CHAMBERLAIN
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON STE N512
ORLANDO FL 32801 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.57
Total Transportation Charges	**USD $**	**19.45**

Shipment Detail Subtotal ..... **USD $** **19.45**

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

T256
v7002

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

11/13/02
20023.90/NOV02

CONSULTING - UTILITIES INC. OF FLORIDA - Rate Case
DOCKET NO. 020071-WS

	PREVIOUS BALANCE	$ 213.54
Week of:	HOURS	
10/28/02 FS REVIEW OPC INTERROGATORIES 38-59.	2.00	190.00
FOR CURRENT SERVICES RENDERED	2.00	$ 190.00
EXPENSES		0.00
PAYMENTS AND CREDITS FOR EXPENSES		
10/04/02 PAYMENT		- 213.54
BALANCE DUE		$ 190.00

OK to (2)

090-0600-1863011

FedEx

Invoice Numb[redacted]
Invoice Date:
Account Number:
Page:

07833

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 05, 2002 **Payor: Shipper** **Reference: UIF RIA CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987351933
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 06, 2002 09:59
Svc Area	A2
Signed by	M.PARKS
FedEx Use	311093050/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNDSTROM & BENTLEY LLP
650 S NORHT LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Shipment Detail Subtotal ..... **USD $** **12.57**

nt Detail By Reference (Original)

Payor: Shipper **Reference: UIF RATE CASE**

lied a fuel surcharge of 3.00% to this shipment.

5

ment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

5487
ity Overnight
r Packaging

0 lbs, 10.0 kgs
Dec 31, 2002 10:36
A2
M.PARKS
30513410/01552/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNDSTROM & BENTLEY LLP
650 S N LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		69.50
Discount		-11.82
Fuel Surcharge		1.73
Total Transportation Charges	**USD $**	**59.41**

Shipment Detail Subtotal ..... **USD $** **59.41**

Express Shipment Detail By Reference (Original)

up: Nov 01, 2002 **Payor: Shipper** **Reference: ULF RATE CASE**

l Surcharge - FedEx has applied a fuel surcharge at 3.00% to this shipment.
stance Based Pricing, Zone 5

cking ID	834987352057
rvice Type	FedEx Priority Overnight
ackage Type	Customer Packaging
Zone	5
Packages	1
Weight	4.0 lbs, 1.8 kgs
Delivered	Nov 04, 2002 09:28
Svc Area	A2
Signed by	M.PARKS
FedEx Use	309152720/01552/

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNDSTRUM & BENTLEY LLP
650 S NORTH LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		30.50
Discount		-5.19
Fuel Surcharge		0.76
Total Transportation Charges	**USD $**	**26.07**

Shipment Detail Subtotal ..... USD $ 26.07

[redacted]ment Detail By Reference (Original)

[redacted]02 **Payor: Shipper** **Reference: VIF RATE CASE**

[redacted]dEx has applied a fuel surcharge of 3.00% to this shipment.
[redacted]ricing, Zone 5

[redacted]
[redacted]834987353432
FedEx Priority Overnight
FedEx Envelope
5
1
1.0 lbs, 0.5 kgs
[redacted]ght
[redacted]livered Oct 28, 2002 10:09
Svc Area A2
Signed by M.KAREN S
FedEx Use 299136590/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR DAVID ORR
UTTILITIES INC OF FLORIDA
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.36
Total Transportation Charges	**USD $**	**12.45**

Shipment Detail Subtotal ..... **USD $** **12.45**

FedEx

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 01, 2002 **Payor: Shipper** **Reference: UIF RATE CARE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	834987352090
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 04, 2002 08:56
Svc Area	A1
Signed by	M.CHAMBERLIN
FedEx Use	309152720/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR JEFFREY SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON ST N512 HOUSTON
ORLANDO FL 32801 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.36
Total Transportation Charges	**USD $**	**12.45**

Shipment Detail Subtotal ..... **USD $** **12.45**

kinko's

For the appropriate
Payment Processing Center,
please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has rec[illegible]

Kirsten E. Weeks
Authorized Signature

Kirsten Weeks
Print Name

(847) 998-4010
Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

#[illegible]352

INVOICE

Official Bill of Sale
Terms Net 30 Days
Please Reference Invoice #

090-UIF Rate Case

Receipt #: 150825 Reg: 4 Page: 1
Account #: 0000205290 0000
Customer : UTILITIES INC
Auth. User: UTILITIES INC
Reference :
KIRSTEN WEEKS

V 13660

Date: 11/21/02 2:18 PM Co-Worker: 108

Qty/List	Disc.	Price	Amount
1416 FS B&W S/S WHITE STD			
0.09	0.00	0.09	127.44 T
59 MIX INSERTING PER PIECE			
0.10	0.00	0.10	5.90 T
94 PAPER SHEET 20# 8.5 X 11			
0.06	0.00	0.06	5.64 T

090-0600-1863011

SUBTOTAL	138.98
%DISC AMOUNT	-27.80
TAX	4.49
TOTAL	115.67

Thank you for choosing Kinko's

Kinko's (847) 412-9577
2757 Pfingsten
Glenview, IL 60025
TOTAL DISCOUNT: $27.80

Invoice

kinko's

090 Raw Case

[illegible]0003259002

INVOICE
Official Bill of Sale
Terms Net 30 Days
Please Reference Invoice #

V13660

For the appropriate ***Payment Processing Center,*** *please refer to map on reverse.*

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Receipt #: 5003971 Reg: 34 Page: 1
Account #: 0000003290 0000
Customer : UTILITIES INC
Auth. User: UTILITIES INC
Reference :
KRISTEN WEEKS

Date: 11/25/02 8:40 AM Co-Worker: 801

Qty/Unit	Disc.	Price	Amount
42 FS 400 FEATURES MACHINE STAPLING			
0.02	0.00	0.02	0.84 T
430 FS B&W S/S WHITE 11 X 17			
0.18	0.00	0.18	78.84 T

11/25/02

Job ordered by:
Kristen Weeks
Phone Number/Ext.
(847) 498 6440

For Delivery Orders Only

Deliver to:
Utilities Inc
Delivery Address:
2335 Sanders Rd
City State ZIP
Northbrook
Delivered By:

Person Accepting Delivery

Name: PUD
Position/Dept:

090-0600-1863011

I authorize [illegible] signature [illegible] reflected [illegible] documentation [illegible] payment. I [illegible] received all items on this invoice.

Authorized Signature

Print Name

( )
Phone Number/Ext.

SUBTOTAL	79.69
TAX	3.29
TOTAL	82.97

D

Thank you for choosing Kinko's

Kinko's (847) 205-2540
295 Skokie Blvd
Northbrook, IL 60062

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

FedEx

Invoice Number: 4-476-74402
Invoice Date: Nov 27, 2002
Account Number: 0606-2634-0
Page: 60 of 65

09218

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 18, 2002 — Payor: Shipper — Reference: UIF RATE CASE

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	831446396292
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 19, 2002 10:15
Svc Area	A2
Signed by	M.PARKS
FedEx Use	324174920/00219/_

Sender	Recipient
STEVE LUBERTOZZI	MR MARTY FRIEDMAN
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	650 S NORTH LAKE BLVD STE 420
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Picked up: Nov 19, 2002 — Payor: Shipper — Reference: UIF RATE CASE

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	831446396373
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 20, 2002 09:33
Svc Area	A2
Signed by	M.PARKS
FedEx Use	325069690/00219/_

Sender	Recipient
STEVE LUBERTOZZI	MAR MARTY FRIEDMAN
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	650 S NORTH LAKE BLVD STE 420
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Picked up: Nov 20, 2002 — Payor: Shipper — Reference: UIF RATE CASE

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	831446396329
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 21, 2002 09:33
Svc Area	A2
Signed by	M.PARKS
FedEx Use	326167900/01552/_

Sender	Recipient
STEVE LUBERTOZZI	MR MARTY FRIEDMAN
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	650 S NORTH LAKE BLVD STE 420
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.76
Total Transportation Charges	**USD $**	**19.64**

FedEx

Invoice Number: 4-476-74402
Invoice Date: Nov 27, 2002
Account Number: 0606-2634-0

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 07, 2002 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	831446396432
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Nov 08, 2002 09:52
Svc Area	A2
Signed by	M.FREIDMAN
FedEx Use	313108310/01552/_

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MARTY FRIEDMAN
ROSE SUNDSTROM & BENTLEY
650 S NORTH LAKE BLVD 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		25.
Discount		-4.
Fuel Surcharge		0.
Total Transportation Charges	**USD $**	**22.**

Shipment Detail Subtotal ..... **USD $** **22.0**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 20, 2002 **Payor: Shipper** **Reference: UIF RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	831446396351
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 21, 2002 09:56
Svc Area	AA
Signed by	D.MARTIN
FedEx Use	326167900/01552/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS SHANA HUDSTON
FLORIDA PUBLIC SERVICE COMMISS
2540 SHUMERD OAK BLVD
TALLAHASSEE FL 32399 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.76
Total Transportation Charges	**USD $**	**19.64**

Picked up: Nov 21, 2002 **Payor: Shipper** **Reference: UIF RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	831446395539
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 25, 2002 10:01
Svc Area	A2
Signed by	M.PARKS
FedEx Use	327149980/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNDSTROM & BENTLEY LLP
650 S NORTH LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Shipment Detail Subtotal ..... **USD $** **76.99**

FedEx

Invoice Date: Dec 10, 2002
Account Number: 0606-2634-0
Page: 56 of 59

09680

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 22, 2002 **Payor: Shipper** **Reference: UIF RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 7

Tracking ID	831446395940
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	7
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 25, 2002 09:31
Svc Area	AA
Signed by	B.MASSEY
FedEx Use	330219830/00241/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR TERRY J REDMON
448 HILL ST
RENO NV 89501 US

Transportation Charge		16.75
Discount		-3.69
Fuel Surcharge		0.52
Total Transportation Charges	**USD $**	**13.58**

Picked up: Dec 03, 2002 **Payor: Shipper** **Reference: UIF RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837267487503
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Dec 04, 2002 11:01
Svc Area	A2
Signed by	M.CHANDLER
FedEx Use	339115180/00219/_

Sender
AMANDA ROSS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
DAVID ORR
UTILITIES INC OF FLORIDA
200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Shipment Detail Subtotal ..... **USD $** **26.15**

FedEx

Invoice Number: 4-477-42222
Invoice Date: Dec 10, 2002
Account Number: 0606-2634-0
Page: 38 of 59

FedEx Express Shipment Detail By Reference (Original)

Picked up: Dec 05, 2002 **Payor: Shipper** **Reference: 090-RC INT 5**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287487580
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Dec 06, 2002 09:43
Svc Area	A2
Signed by	M.PARKS
FedEx Use	341109090/00219/_

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIA LORD
ROSE SUNDSTROM & BENTLEY
650 S NORTH LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Shipment Detail Subtotal ..... **USD $** **12.57**

FedEx

Invoice Number: 4-477-42222
Invoice Date: Dec 10, 2002
Account Number: 0606-2634-0

FedEx Express Shipment Detail By Reference (Original)

Picked up: Dec 02, 2002 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287487466
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Dec 03, 2002 10:21
Svc Area	A1
Signed by	J.SMALL
FedEx Use	338155060/00219/_

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JEFF SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON ST STE N512
ORLANDO FL 32801 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Shipment Detail Subtotal ..... **USD $** **12.57**

FedEx

Invoice Number: 4-477-42222
Invoice Date: Dec 10, 2002
Account Number: 0606-2634-0

FedEx Express Shipment Detail By Reference (Original)

Picked up: Nov 22, 2002 **Payor: Shipper** **Reference: 090-CONSUMPTION-RITE CAS**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287487124
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Nov 25, 2002 10:15
Svc Area	AA
Signed by	D.MARTIN
FedEx Use	330219830/01552/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
SHANNON HUDSTON
FLORIDA PSC
2540 SWIMARD OAK BLVD
TALLAHASSEE FL 32399 US

Transportation Charge		22.75
Discount		-3.87
Fuel Surcharge		0.76
Total Transportation Charges	**USD $**	**19.64**

Shipment Detail Subtotal ..... **USD $** **19.64**

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

83189

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. PHILANN SCULLY
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24549
JANUARY 18, 2002
FILE # 30057-0024

PAGE 1

MATTER	INVESTIGATION INTO RATE MAKING		
12/29/01	REVIEW STAFF RECOMMENDATION IN GAIN ON SALE DOCKET AND E-MAIL TO MR. WENZ CONCERNING SAME.	0.30	
		0.30	67.50
	TOTAL STATEMENT		$67.50

PLEASE REFER TO INVOICE # WHEN REMITTING

CR

990-0000-1410-2-2

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. PHILANN SCULLY
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 24554
JANUARY 18, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE

12/05/01	TELEPHONE CONFERENCE WITH MR. LIBERTOZZI WHO TELEPHONED WITH QUESTIONS REGARDING TEST YEAR REQUEST LETTER.	0.20	
12/21/01	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING TEST YEAR APPROVAL ISSUES AND REVIEW LETTER FROM MR. LUBERTOZZI.	0.50	
12/22/01	RESEARCH AND DRAFT PROPOSED TEST YEAR REQUEST LETTER AND EMAIL TO MR. WENZ AND MR. LUBERTOZZI.	0.50	
12/24/01	REVIEW MR. LUBERTOZZI'S COMMENTS; REDRAFT TEST YEAR REQUEST LETTER.	0.30	
		1.50	337.50

FEDERAL EXPRESS 27.05

TOTAL COSTS ADVANCED 27.05

TOTAL STATEMENT $364.55

PLEASE REFER TO INVOICE # WHEN REMITTING

INVOICE

Number : 348036 - Invoice
Account: 2976
Slm # : reg 86224

Date: 03/04/2002 MAR 04 2002
Page: 1
Sales Order: 4-801

Bill To:
UTILITIES, INC. OF FL. 2976
200 WEATHERSFIELD AVE.
ALTAMONTE SPGS., FL 32714

Ship To:
UTILITIES, INC. OF FL. 2976
200 WEATHERSFIELD AVE.
869-1919
ALTAMONTE SPGS., FL 32714

V 13304

Description	Order Date	Customer PO Number	Shipping Instructions
PO#600 UIF MAPS	03/04/2002	600 BAB	P/U:SCOTTY

Code	Quantity	UM	Description	Price	Amount
008	10.00	EACH	OCE, SCAN, UP TO 36"X 48" SHT 008	$1.0000	$10.00
08ACB	30.00	SQFT	OCE, BOND FIRST PRINT FR BOND 08ACB	$0.5500	$16.50

COPIES OF MAPS FOR UIF RATE CASE

090-0577 - 1863012 ~~1863022~~

1

Terms: NET 30 DAYS

Remit Payment to:
WINTER PARK BLUEPRINT CO, INC.
(407) 647 3034
POST OFFICE BOX 940959
MAITLAND, FL 32794-0959

Disc. (0.000)	:	$0.00
Subtotal	:	$26.50
Tax (6%)	:	$1.59
Freight	:	$0.00
Less Payment	:	$0.00
Amount Due	:	$28.09

86705

kinko's

For the appropriate
Payment Processing Center,
please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received all items on this invoice.

Authorized Signature

Scotty L. Hicks

Print Name

( )

Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

#0595000353010

V063911

INVOICE
Official Bill of Sale
Terms: Net 30 Days
Please reference Invoice #

Receipt #: 808924 Reg: 4 Page: 1
Account #: 0060228424 0000
Customer : UTILITIES INC OF FLORIDA
Auth. Us: UTILITIES INC OF FLORIDA
Reference
SOC

RECEIVED
MAR 0 8 2002

Date: 03/07/02 3:04 PM Co-Worker: 9635

Qty	List	Disc.	Price	Amount
1	ES OVRSZ ENLARGE/REDUCE			
	2.00	0.00	2.00	2.00 T
1	ES B&W S/S WHITE 11 X 17			
	0.16	0.00	0.16	0.16 T

FOR UIF MAPS RATE CASE

1863012

090-0600-~~1863022~~

1

SUBTOTAL	2.16
TAX	0.15
TOTAL	$2.31

Thank you for choosing Kinko's

Kinko's (407) 682-4440
150 S STATE ROAD 434
SUITE 1091
ALTAMONTE SPRING, FL 32714

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-6555

92707

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

VOSGG2

LITIES, INC
/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25046
MAY 16, 2002
FILE # 30057-0040

PAGE 1

MATTER 2002 RATE CASE

04/02/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AND MR. SEIDMAN REGARDING COORDINATING RATE CASE FILING; TELEPHONE CONFERENCE WITH MR. SEIDMAN; REVIEW LETTER FROM MR. LUBERTOZZI.	1.00	
04/24/02	TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED; BEGIN RESEARCH IN PREPARATION FOR FILING APPLICATION.	1.00	
04/30/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED WITH SEVERAL QUESTIONS.	0.30	
		2.30	517.50
	LONG DISTANCE CALLS	0.25	
	PHOTOCOPIES	2.00	
	TOTAL COSTS ADVANCED		2.25
	TOTAL STATEMENT		$519.75

(2)

PLEASE REFER TO INVOICE # WHEN REMITTING

090-0600-~~0000~~
1863012

OK
SW

CPH ENGINEERS, INC.
Phone (407) 322-6841
Fax. (407) 330-0639

RECEIVED

MAY 22 2002

92750

May 21, 2002

UTILITIES, INC.

V190

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Re: Engineering Services – Miscellaneous Service Area Mapping.
CPH Job No. U0722

Invoice #16684

REIMBURSEMENT FOR APPLICATION FEES PAID ON BEHALF OF CLIENT SERVICES OUTSIDE OF CONTRACT SCOPE

Services: Payment of $458.38 fee to the Pinellas County Board of County Commissioners - For Purchase of GIS Information.

Application fees advanced on behalf of Client are not included in our scope of services and are considered "extra" to the engineering fee. Said fees have been advanced as a courtesy to Client and to expedite processing of the specific request. Please reimburse promptly.

Amount of This Invoice $458.38
(Copy of check attached)

BS/DA 090-0600-1[illegible]3012

David A. Gierach for

CPH Engineers, Inc.
Post to and file in A2101.00

Lake Tarpon
UIF late case expense

...ities, Inc.
...0 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
MAY 28 2002
UTILITIES, INC.

CPH ENGINEERS, INC.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

930060

Attention:
May 21, 2002
Invoice No: 16736
Billing through May 5, 2002
Project No: U0722
Re: Miscellaneous Service Area Mapping

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice Number 16736 is enclosed)

Labor	$1,250.00
Consultant and Out-of-Pocket Expenses	0.00
CURRENT INVOICE TOTAL	$1,250.00

PH

6/3

CPH ENGINEERS, INC.

PROJECT-TO-DATE

Professional Fees	$1,250.00
Consultant and Out-of-Pocket Expenses	0.00
Total Billing to Date	$1,250.00
Less Amounts Received	0.00
TOTAL DUE	$1,250.00

Statement of Account

Invoice #	Date	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Total AR
16736	05/21/2002	$1,250.00					$1,250.00
	Subtotal:	$1,250.00					$1,250.00

Updated system maps in preparation for WP rate case
DW, BV, LT

95058

kinko's

For the appropriate
Payment Processing Center,
please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received [illegible] invoice.

Authorized Signature

SCOTT L. HAWS
Print Name

( )
Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

#239503554305

INVOICE
Official Bill of Sale
Terms Net 30 Days
Please Reference Invoice #

VOC391

Receipt #: 841218 Reg: 4 Page: 1
Account #: 6000228424 0000
Customer : UTILITIES INC OF FLORIDA
Auth. User: UTILITIES INC OF FLORIDA
Reference :
>CO

RECEIVED
JUN 24 2002
[illegible]9635

Qty/List		Amount
25	EB CURSI BND PER SQ FT	
0.66	0.00	16.50 T

UP 2 COPIES FOR RATE CASE

1863012

090-0C00-1863012

1

SUBTOTAL	16.50
TAX	1.16
TOTAL	$ 17.66

SCOTT'S

Thank you for choosing Kinko's

Kinko's (407) 682-4440
150 S STATE ROAD 434
SUITE 1091
ALTAMONTE SPRING, FL 32714

kinko's

V06391 239500354309

INVOICE

Official Bill of Sale
Terms Net 30 Days
Please Reference Invoice #

For the appropriate
Payment Processing Center,
please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept.

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received all [illegible] this invoice.

Authorized Signature

Scotty C. Hall
Print Name

( )
Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CAS COPY

Receipt #: 841277 Reg: 4 Page: 1
Account #: 0000228424 0000
Customer : UTILITIES INC OF FLORIDA
Auth. User: UTILITIES INC OF FLORIDA
Reference :
600

RECEIVED JUN 24 2002

Date: 06/24/02 2:04 PM Co-Worker: 9635
Qty/List Disc [redacted] Amount

60	ES OVRSZ 24 X 36			
	3.95	0.00	3.95	237.00 T
41.500	ES OVRSZ BND PER SQ FT			
	0.66	0.00	0.66	27.39 T
37.500	ES OVRSZ BND PER SQ FT			
	0.66	0.00	0.66	24.75 T

UT - copies
For Rate Case
1863012
090-0600-[illegible]3022

SUBTOTAL	289.14
TAX	20.24
TOTAL	$309.38

Sent 6/25

Thank you for choosing Kinko's

Kinko's (407) 682-4440
150 S STATE ROAD 434
SUITE 1091
ALTAMONTE SPRING, FL 32714

95482

kinko's

✓ 06391

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Payment Processing Center,
please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received all items on this invoice.

Authorized Signature

DONALD RASMUSSEN

Print Name

( )
Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

Please Reference Invoice #

UIF rate case

$1863012

090-0600-1863012

$1630.20

Thank you for choosing Kinko's

Kinko's
1501 S. State
Suite 101
ALTAMONTE SPRING, FL 3271

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

95079

[redacted]LITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25230
JUNE 18, 2002
FILE # 30057-0040

PAGE 1

MATTER 2002 RATE CASE

05/06/02	RESEARCH AND DRAFT LETTER TO MR. LUBERTOZZI AND MR. SEIDMAN.	0.30
05/07/02	REVIEW LETTER FROM MS. VANDIVER AT PSC REGARDING AFFILIATE TRANSACTION AUDIT AND TELEPHONE CONFERENCE WITH MS. VANDIVER CONCERNING SAME.	0.40
05/12/02	BEGIN DRAFT OF PSC APPLICATION, SYNOPSIS AND NOTICE OF INTERIM RATE INCREASE.	1.30
05/20/02	REVIEW RATE CASE AUDIT LETTER FROM PSC AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; LETTER TO MR. LUBERTOZZI REGARDING RATE CASE EXPENSE.	0.40
05/20/02	TELEPHONE CONFERENCE WITH MERCHANT OF PSC STAFF RE: SERIAL FILINGS, ONE OFFICIAL FILING DATE; PREPARE MEMO TO MARTY FRIEDMAN.	0.20
05/21/02	REVIEW DRAFT OF MFR'S FOR SEMINOLE COUNTY.	0.50
05/21/02	CONFERENCE WITH F. SEIDMAN AT PSC RE: STAGGERED FILINGS; PREPARE MEMO RE: SAME.	0.20
		3.30

742.50

TOTAL STATEMENT $742.50

PLEASE REFER TO INVOICE # WHEN REMITTING

[redacted]

tamonte Springs, FL 32714

96458.

CPH ENGINEERS, INC.
Phone: (407) 322-6841
Fax: (407) 330-0639

tention:
voice No: 17064
oject No: U0722
e: Miscellaneous Service Area Mapping

June 21, 2002
Billing through June 9, 2002

U1F

****** PROJECT BILLING SUMMARY ******

URRENT INVOICE (Invoice Number 17064 is enclosed)

Labor	$5,838.75
Consultant and Out-of-Pocket Expenses	444.17
CURRENT INVOICE TOTAL	$6,282.92

CPH ENGINEERS, INC.

6/15

OJECT-TO-DATE

Professional Fees	$7,088.75
Consultant and Out-of-Pocket Expenses	444.17
Total Billing to Date	$7,532.92
Less Amounts Received	-1,250.00
TAL DUE	$6,282.92

tement of Account

oice #	Date	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Total AR
064	06/21/2002	$6,282.92					$6,282.92
	Subtotal:	$6,282.92					$6,282.92

SYSTEM MAP PRODUCTION FOR 615, 629

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

97455

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25327
JULY 15, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE - GIF 990-0600-1463012

06/05/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SEMINOLE COUNTY MFR'S.	0.30
06/08/02	REVIEW DRAFT OF SEIDMAN'S EXHIBITS; LETTER TO MR. SEIDMAN CONCERNING SAME.	1.00
06/17/02	TELEPHONE CONFERENCE WITH MS. SEIDMAN WHO TELEPHONED REGARDING FILING ISSUES; SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED.	0.50
06/18/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED; DRAFT AFFIDAVIT AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40
06/19/02	TELEPHONE CONFERENCE WITH MR. WILLIS WHO TELEPHONED; LETTER TO MR. LUBERTOZZI CONCERNING SAME; BEGIN DRAFTS OF PREFILED TESTIMONY OF MR. LUBERTOZZI AND MR. RASMUSSEN.	1.10
06/20/02	REVIEW PSC RULES AND OUTLINE TIME SCHEDULE FOR NOTICING AND DRAFT MEMORANDUM REGARDING SAME.	0.50
06/21/02	CONTINUE DRAFT OF PREFILED TESTIMONY FOR MR. LUBERTOZZI AND MR. RASMUSSEN; TELEPHONE CONFERENCE WITH MR. RASMUSSEN RE: HIS PREFILED TESTIMONY AND ADDTIONAL INFORMATION; TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS WHO TELEPHONED;	2.10
06/21/02	TELEPHONE CONFERENCE WITH MS. VANDIVER AT PSC; LETTER TO MR. LUBERTOZZI REGARDING OPC VISIT.	0.00
06/23/02	LETTER TO OPC ATTORNEY BURGESS; REVIEW MR. SEIDMAN'S COMMENTS TO PREFILED TESTIMONY AND REDRAFT ACCORDINGLY; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	0.70
06/24/02	TELEPHONE CONFERENCE WITH MR. RASMUSSEN WHO TELEPHONED REGARDING PREFILED	1.10

13,975.76

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 25327
JULY 15, 2002
FILE # 30057-0040

	TESTIMONY; REVIEW MEMO FROM MR. RASMUSSEN AND INCORPORATE IN PREFILED TESTIMONY.		
06/25/02	SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED; REVIEW COMMENTS FROM MR. RASMUSSEN AND MR. SEIDMAN AND REDRAFT PREFILED TESTIMONY; TELEPHONE CONFERENCE WITH MR. RASMUSSEN REGARDING ENGINEERING INFORMATION;	4.60	
06/25/02	RESEARCH LIBRARIES TO DEPOSIT APPLICATION; BEGIN DRAFT OF REVISED TARIFF SHEETS FOR INTERIM AND FINAL RATES.	0.00	
06/26/02	REVIEW ENGINEERING INFORMATION FROM MR. RASMUSSEN; TELEPHONE CONFERENCE WITH ATTORNEY BURGESS OF OPC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; REVIEW TARIFFS AND GENERAL PREPARATION.	1.60	
06/27/02	REVIEW FINAL MFR'S AND TESTIMONY OF MR. SEIDMAN; CONFERENCE WITH MR. SEIDMAN; PREPARE INTERIM AND FINAL REVISED TARIFF SHEETS; COMPILE AND ORGANIZE EXHIBITS; FINALIZE APPLICATION; MAKE CHANGES.	10.60	
		24.50	5,512.50
	TELECOPIER	3.00	
	FILING FEE	8,000.00	
	PHOTOCOPIES	32.01	
	PHOTOCOPIES	428.25	
	TOTAL COSTS ADVANCED		8,463.26
	TOTAL STATEMENT		$13,975.76

PLEASE REFER TO INVOICE # WHEN REMITTING

Public Service Commission

983560

-M-E-M-O-R-A-N-D-U-M-

DATE: July 19, 2002
TO: Records Section, Division Of Commission Clerk And Administrative Services
FROM: Karen Belcher, Supervisor, Fiscal Services Section KB
RE: Invoicing For Reimbursable Travel Expenses

Reimbursable travel expenses were incurred by the Commission employee(s) listed below, and the related travel voucher(s) and receipt(s) are attached:

Date Of Travel	Employee
07/07-12/2002	Kathryn Welch

Please invoice the following entity, and include the date(s) of travel:

Utilities Inc.
Attn: Steve Lubertozzi
2335 Sanders Road
Northbrook, IL 60090

Charge To
UIF - Rate Case
Alafaya - R.C.
Cypress Lakes - R.C.
Sandalhaven - R.C.

KB:rt
I:\ARRE.ADM
Attachment(s)
c: Mrs. Raquel Tully

090 - 0600 - 1863012 228.28
103 - 0690 - 1863012 228.27
072 - 0672 - 1863012 228.27
067 - 0647 - 1863012 228.28

arre.adm (F-9)

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
JUL 31 2002
UTILITIES INC.

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Attention:
Invoice No: 17367
Project No: #U0722/1730
Re: Miscellaneous Service Area Mapping

July 23, 2002
Billing through July 14, 2002

98385

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice Number 17367 is enclosed)

Labor	$512.50
Consultant and Out-of-Pocket Expenses	0.00
CURRENT INVOICE TOTAL	$512.50

Sub 6/6

CPH ENGINEERS, INC.

PROJECT-TO-DATE 090-0600-1563012

Professional Fees	$7,601.25
Consultant and Out-of-Pocket Expenses	444.17
Total Billing to Date	$8,045.42
Less Amounts Received	-1,250.00
TOTAL DUE	$6,795.42

Statement of Account

Invoice #	Date	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Total AR
17064	06/21/2002		$6,282.92				$6,282.92
17367	07/23/2002	$512.50					$512.50
	Subtotal	$512.50	$6,282.92				$6,795.42

99153

239500354861

kinko's

RECEIVED
AUG 12 2002
UTILITIES, INC.

INVOICE
Official Bill of Sale
Terms Net 30 Days
Please Reference Invoice #

V063911

For the appropriate Payment Processing Center, please refer to map on reverse.

Questions? Please call
1-800-[illegible]
24 hours/7 days a week

Receipt #: 855646 Reg: 4 Page: 1
Account #: 0000229424 0015
Customer: UTILITIES INC OF FLORIDA
Name: PATRICK FLYNN
[illegible]

Date: 08/12/02 11:18 AM Co-Worker: 9635

Qty/List	Disc.	Price	Amount
3.95	0.00	3.95	23.70 T

UIF Note Case -

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the completion of this [illegible]

Authorized Signature

PATRICK FLYNN
Print Name

( )
Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

090-0600-1863012

SUBTOTAL	23.70
TAX	1.66
TOTAL	$25.36

(1) -GA

Thank you for choosing Kinko's

Kinko's (407) 682-4440
150 S STATE ROAD 434
SUITE 1091
ALTAMONTE SPRING, FL 32714

kinko's

For the appropriate
Payment Processing Center,
please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received all items on this invoice.

Authorized Signature

Karen Case

Print Name

( )
Phone Number/Ext.

Visit the Kinko's Website at www.kinkos.com

CUSTOMER COPY

V06391

99600

Sandalwood tote case

090-0600-1863012

1

$101.51

00081

kinko's

For the appropriate Payment Processing Center, please refer to map on reverse.

Questions? Please call:
1-800-488-3705

RECEIVED
AUG 20 2002
UTILITIES, INC.

Job Ordered by:
Phone Number/Ext. ( )
Date/Time Delivered:
Delivered to:
Delivery Address:
City State ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received all items on this invoice.

Authorized Signature

PATRICK FLYNN
Print Name

(407) 629-1919
Phone Number/Ext.

Visit the Kinko's Website at www.kinkos.com

CUSTOMER COPY

VU-591

8/19/02

8/8/02

C90-0600-1[illegible]3012

35.55
1 2.49
38.04

[redacted]ities, Inc. 01288
200 Wethersfield Ave.
Altamonte Springs, FL 32714

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Attention:
Invoice No: 17598
Project No: U0722
Re: Miscellaneous Service Area Mapping

August 20, 2002
Billing through August 12, 2002

RECEIVED
SEP 03 2002

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice Number 17598 is enclosed)

Labor	$157.50
Consultant and Out-of-Pocket Expenses	2.92
CURRENT INVOICE TOTAL	$160.42

rate case expense

CPH ENGINEERS, INC.

090-0600-1863012

PROJECT-TO-DATE

Professional Fees	$7,758.75
Consultant and Out-of-Pocket Expenses	447.09
Total Billing to Date	$8,205.84
Less Amounts Received	-8,045.42
TOTAL DUE	$160.42

Statement of Account

Invoice #	Date	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Total AR
17598	08/20/2002	$160.42					$160.42
	Subtotal:	$160.42					$160.42

01296

Gaylor Engineering

400 Douglas Avenue, Suite C
Dunedin., FL 34698
Phone: 727-785-8844 Fax: 727-736-2953
e-mail: gaylormg@tampabay.rr.com

RECEIVED
AUG 30 2002

Invoice

DATE	INVOICE #
8/26/2002	394

BILL TO

Patrick Flynn
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

PROJECT

UTILITIES, INC.

SERVICES	DESCRIPTION	HRS	RATE	AMOUNT
	Cypress Lakes water and sewer utility sheets			
Contract	Billing Against Letter Contract dated June 4, 2002.....		250.00	250.00
Costs	Federal Express (2)		25.56	25.56
Costs	plan copies (16)		16.00	16.00

Total $291.56

01403

V 16071

Cumbey & Fair, Inc.

2463 Enterprise Rd.
Clearwater, FL 33763-1790
(727) 797-8982 / Fax: (727) 791-8752
FEIN 59-1636137

Invoice

DATE	INVOICE NO.
8/29/2002	33095

BILL TO	PROJECT NAME
Utilities Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714 Attn: Patrick Flynn	Summertree - Master Water and Sewer Plans Pasco County

TERMS	REP.	ACCOUNT NO.	SERVICES THRU:
Due on receipt	JLS	655B	8/1/02

DESCRIPTION	AMOUNT
Contract, dated 7/22/02	1,800.00
A. OVERALL BASE MAP: Fixed Fee - $3,000.00 60% complete = $1,800.00 Less previous billings = (0.00) Total Due This Billing = $1,800.00	

9/9

Remit to: Cumbey & Fair, Inc.
2463 Enterprise Rd., Clearwater, FL 33763-1790

Total $1,800.00

02011

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25464
AUGUST 16, 2002
FILE # 30057-0040

MATTER 2002 RATE CASE - UIF 090-0600-1863012

07/03/02	REVIEW CONSUMER COMPLAINT INFORMATION; DRAFT NOTICE OF SUPPLEMENTAL FILING.	0.50	
07/05/02	BEGIN DRAFT OF RATE CASE SYNOPSIS.	1.00	
07/08/02	TELEPHONE CONFERENCE WITH MS. MERCHANT AT PSC WHO TELEPHONED REGARDING DEFIEIENCIES IN FILING; LETTER TO MR. LUBERTOZZI CONCERNING SAME; FINALIZE PINELLAS COUNTY SYNOPSIS; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	1.60	
07/23/02	REVIEW PSC DEFICIENCY LETTER AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40	
07/25/02	REVIEW LETTER FROM MR. LUBERTIZZI REGARDING RESPONSES TO DEFICIENCIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH MS. MERCHANT WHO TELEPHONED.	0.80	
		4.30	967.5

LONG DISTANCE CALLS	10.50	
FEDERAL EXPRESS	16.72	
EXTRA CLERICAL SUPPORT	23.75	
ENTERTAINMENT/MEAL	241.21	
TOTAL COSTS ADVANCED		292.1
TOTAL STATEMENT		$1,259.6

OK SLW

PLEASE REFER TO INVOICE # WHEN REMITTING

03544

...ities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

September 17, 2002
Invoice No: 17858
Project No: U0722

* * * * * * **INVOICE** * * * * * *

Professional services rendered through September 9, 2002

Miscellaneous Service Area Mapping

Services Provided This Period Include:
Utility Mapping for Ravenna and Mid-County Systems.

Classification	Hours	Labor Cost
CADD Operator	19.00	$950.00
CADD Operator	37.00	$1,665.00
Design Tech	2.00	$140.00
Total Labor Charges		**$2,755.00**

Blueprints	2.40
Mileage	8.76
Total Out of Pocket Expenses	**$11.16**
Invoice Total	**$2,766.16**

04099

kinko's

For the appropriate Payment Processing Center, please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

Job ordered by:
Phone Number/Ext. ( )
For Delivery Orders Only
Deliver to:
Delivery Address:
City / State / ZIP
Delivered By:
Person Accepting Delivery
Name:
Position/Dept:

I am an authorized agent of the company and my signature authorizes the company to pay for all items reflected on this invoice. I will provide all necessary documentation to my company for them to process payment. I acknowledge that the company has received all items on this invoice.

Authorized Signature

DAVID L. JOHL
Print Name

(407) 869-1919
Phone Number/Ext.

Visit the Kinko's Website at
www.kinkos.com

CUSTOMER COPY

UIF Late Case

INVOICE

Special Mail of Sale
Net 30 Days
Please Reference Invoice #

Receipt #: 374473 Reg: 7
Account #: 0000228424 0012
Customer : UTILITIES INC OF FLORIDA
Auth. User: KAREN BASTO
Reference

RECEIVED
OCT 09 2002

Date: 10/1/02 1:21 PM Co-Worker: 154

Qty/List	Misc.	Price	Amount
130	85 BLACK AND PER 30 FT		
0.65	0.00	0.65	85.80 T

090-0000-1863012

1

SUBTOTAL	85.80
TAX	5.01
TOTAL	$91.81

Thank you for choosing Kinko's

Kinko's (407) 682-4440
150 S STATE ROAD 434
SUITE 1091
ALTAMONTE SPRING, FL 32714

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

04322

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25699
SEPTEMBER 18, 2002
FILE # 30057-0040

MATTER: UIF Rate Case — 2002 RATE CASE — 090-0600-1863012

08/05/02	REVIEW PUBLIC COUNSEL'S NOTICE OF INTERVENTION AND PSC ORDER GRANTING SAME; REVIEW PUBLIC COUNSEL'S FIRST INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.60
08/08/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI.	0.40
08/09/02	LETTER TO MR. LUBERTOZZI REGARDING SCHEDULING OF SERVICE HEARINGS.	0.20
08/14/02	REVIEW PUBLIC COUNSEL'S SECOND SET OF INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH	1.00
08/14/02	MR. SEIDMAN CONCERNING SAME.	0.00
08/16/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING RESPONSES TO REQUESTS FOR ADDITIONAL INFORMATION; RESEARCH AND DRAFT REQUEST FOR ADDITIONAL TIME TO RESPOND TO REQUESTS FOR ADDITIONAL INFORMATION.	0.80
08/19/02	TELEPHONE CONFERENCE WITH REVELL OF PSC WHO TELEPHONED; RESEARCH AND DRAFT LETTER TO MR. DEVLIN; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	0.60
08/26/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS REGARDING INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50
08/29/02	SEVERAL TELEPHONE CONFERENCES WITH MR.	0.80

1,335.44 (2)

Continued

[redacted]

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

59-2783536

UTILITIES, INC

INVOICE # 25699
SEPTEMBER 18, 2002
FILE # 30057-0040

LUBERTOZZI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MS. MERCHANT OF PSC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. ORR; REVIEW ENGINEERING INFORMATION AND LETTER TO PSC CONCERNING SAME.

4.90 1,102.50

LONG DISTANCE CALLS	2.82	
TELECOPIER	13.50	
BINDING	104.12	
PHOTOCOPIES	112.50	
TOTAL COSTS ADVANCED		232.94
TOTAL STATEMENT		$1,335.44

OK SG

PLEASE REFER TO INVOICE # WHEN REMITTING

6
6

Cumbey & Fair, Inc.
2463 Enterprise Rd.
Clearwater, FL 33763-1790
(727) 797-8982 / Fax: (727) 791-8752
FEIN 59-1636137

04981

Invoice

DATE	INVOICE NO.
10/16/2002	33309

BILL TO	PROJECT NAME
Utilities Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714 Attn: Patrick Flynn	Summertree - Master Water and Sewer Plans Pasco County

TERMS	REP.	ACCOUNT NO.	SERVICES THRU:
Due on receipt	JLS	655B	8/2 - 8/29/02

DESCRIPTION	AMOUNT
Contract, dated 7/22/02	8,201.20
A. OVERALL BASE MAP: Fixed Fee - $3,000.00 100% complete = $3,000.00 Less previous billings = (1,800.00) Total Due This Billing = $1,200.00	
B. OVERALL SEWER PLAN: Fixed Fee - $2,600.00 100% complete = $2,600.00	
C. OVERALL WATER PLAN: Fixed Fee - $2,400.00 100% complete = $2,400.00	
ADDITIONAL SERVICES: Calculate Pointe West Condominiums and include sewer and water per client-provided plans. Prof. Engineer - 3.5 hrs. @ $80.00 = $280.00 CADD Tech. - 22.5 hrs. @ $50.00 = $1,125.00	
Prepare separate overall street and address plan as requested by client. Prof. Engineer - 3.0 hrs. @ $80.00 = $240.00 CADD Tech. - 6.5 hrs. @ $50.00 = $325.00	
Blueprints = $31.20 (C&F)	

10/22

Remit to: Cumbey & Fair, Inc.
2463 Enterprise Rd., Clearwater, FL 33763-1790

Total $8,201.20

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

(0021

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

V8662

INVOICE # 25753
OCTOBER 16, 2002
FILE # 30057-0040

090-0600-1863012

MATTER 2002 RATE CASE - U1F

09/10/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED TO DISCUSS RESPONSES TO OPC DISCOVERY.	0.30
09/12/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED WITH QUESTIONS REGARDING RESPONSE TO OPC DISCOVERY.	0.20
09/13/02	REVIEW PSC LETTER ON DEFICIENCIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; SEVERAL TELEPHONE CONFERENCES WITH MR. SEIDMAN REGARDING SAME; CONFERENCE WITH MR. ORR AND REVIEW PROPOSED RESPONSES TO OPC DISCOVERY.	1.10
09/16/02	REVIEW RESPONSES TO INTERROGATOREIE AND PRODUCTION OF DOCUMENTS PREPARED BY MR. ORR AND LETTER TO ATTORNEY BURGESS IN OPC OFFICE.	0.90
09/17/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MS. MERCHANT REGARDING ALLOCATION SCHEDULES; REVIEW AND RESPOND TO EMAIL FROM MR. SEIDMAN.	0.70
09/18/02	CONFERENCE IN TALLAHASSEE WITH PSC STAFF AND PUBLIC COUNSEL REGARING CORRECTING MFR DEFICIENCIES AND RESPONDING TO OPC DISCOVERY.	1.00
09/23/02	TELEPHONE CONFERENCE WITH MR. REILLY OF OPC WHO TELEPHONED.	0.30
09/27/02	SEVERAL TELEPHONE CONFERENCES WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING SYSTEM MAPS; SEVERAL TELEPHONE CONFERENCES WITH MR. ORR CONCERNING SAME.	0.80
		5.30

1,680.22
(2)

1,192.5(

Continue

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 25753
OCTOBER 16, 2002
FILE # 30057-0040

LONG DISTANCE CALLS	5.50
FEDERAL EXPRESS	22.70
TELECOPIER	10.00
PHOTOCOPIES	435.02
PHOTOCOPIES	14.50

TOTAL COSTS ADVANCED 487.72

TOTAL STATEMENT $1,680.22

PLEASE REFER TO INVOICE # WHEN REMITTING

...es, Inc.
...Wethersfield Ave.
...ltamonte Springs, FL 3271...

RECEIVED
OCT 3 1 2002

DV 13098

cph

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Attention: David Orr
Invoice No: 18188
Project No: #U0722 / 18188
Re: Miscellaneous Service Area Mapping

October 22, 2002
Billing through October 14, 2002

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice Number 18188 is enclosed)

Labor	$5,847.50
Consultant and Out-of-Pocket Expenses	44.70
CURRENT INVOICE TOTAL	$5,892.20

rec 11/12

(2)

rate case expense

CPH ENGINEERS, INC.

090-0600-1863012

PROJECT-TO-DATE

Professional Fees	$16,361.25
Consultant and Out-of-Pocket Expenses	502.95
Total Billing to Date	$16,864.20
Less Amounts Received	-8,205.84
TOTAL DUE	$8,658.36

Statement of Account

Invoice #	Date	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Total AR
17858	09/17/2002		$2,766.16				$2,766.16
18188	10/22/2002	$5,892.20					$5,892.20
	Subtotal:	$5,892.20	$2,766.16				$8,658.36

lities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

October 22, 2002
Invoice No: 18188
Project No: U0722

* * * * * * **INVOICE** * * * * * *

Professional services rendered through October 14, 2002

Miscellaneous Service Area Mapping

Services Provided This Period Include:
Alafaya Service Area Map Revisions.

Classification	Hours	Labor Cost
CADD Operator	88.25	$4,412.50
Design Tech	20.50	$1,435.00
Total Labor Charges		**$5,847.50**
Blueprints		14.40
Mileage		30.30
Total Out of Pocket Expenses		**$44.70**
Invoice Total		**$5,892.20**

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

V8662

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 25902
NOVEMBER 14, 2002
FILE # 30057-0040

090-0600-1863012

MATTER 2002 RATE CASE - UIF

10/02/02	REVIEW RESPONSES TO MOST RECENT DEFICIENCIES LETTER; TELEPHONE CONFERENCE WITH MR. ORR; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	1.00
10/14/02	TELEPHONE CONFERENCE WITH MS. MERCHANT OF PSC WHO TELEPHONED AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.60
10/15/02	RESEARCH AND DRAFT SYNOPSIS FOR PINELLAS COUNTY; TELEPHONE CONFERENCE WITH MR. SEIDMAN; TELEPHONE CONFERENCE WITH PSC GERVASI WHO TELEPHONED REGARDING ADDITIONAL PREFILED TESTIMONY.	1.40
10/16/02	TELEPHONE CONFERENCE WITH ATTORNEY BURGESS OF OPC WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; LETTER TO ATTORNEY BURGESS.	0.50
10/17/02	REVIEW LETTER FROM PSC STAFF REGARDING CUSTOMER COMPLAINT LIST AND PSC STAFF'S DISCOVERY; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.70
10/18/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS WHO TELEPHONED; LETTER TO ATTORNEY BURGESS REGARDING RESPONSES TO DISCOVERY.	0.40
10/21/02	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED REGARDING GAIN ON SALE TESTIMONY; REVIEW OPC'S THIRD REQUEST FOR PRODUCTION OF DOCUMENTS AND THIRD SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME;	1.40
10/21/02	REIVEW PSC STAFF COMMENTS TO SYNOPSIS FOR PINELLAS COUNTY AND REDRAFT SYNOPSIS ACCORDINGLY.	0.00
10/22/02	REVIEW LETTER FROM MR. REDEMANN	0.80

4,215.92
(2)

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 25902
NOVEMBER 14, 2002
FILE # 30057-0040

	REGARDING CHEMICAL COST DISCREPENCY AND LETTER TO MR. RASMUSSEN CONCERNING SAME; FINALIZE PINELLAS SYNOPSIS.		
10/24/02	RESEARCH AND DRAFT SYNOPSIS FOR MARION, SEMINOLE, PASCO AND ORANGE COUNTIES; LETTER TO R. KYLE AT PSC REGARDING SAME; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; REVIEW PSC ORDER CONSOLIDATING GAIN ON SALE DOCKET;	4.40	
10/24/02	REVIEW PUBLIC COUNSEL THIRD SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.00	
10/28/02	REVIE WMR. KYLE'S COMMENTS TO SYNOPSIS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING RATES.	0.40	
10/29/02	REVIEW REVISED RATE SCHEDULE FOR PASCO COUNTY; REDRAFT SYNOPSIS; LETTER TO MR. KYLE AT PSC; LETTER TO CLERK OF PSC.	1.00	
10/30/02	DRAFT LETTERS TO LIBRARIES AND GOVERNMENTS REGARDING SYNOPSIS FILINGS; REVIEW REVIEW COMMENTS FROM MR. KYLE AND FINALIZE PASCO SYNOPSIS.	0.80	
10/31/02	REVIEW PROPOSED RESPONSES TO OPC INTERROGATORIES AND REQUEST FOR PRODUCTION OF DOCUMENTS AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; INITIAL REVIEW OF MR. GOWER'S TESTIMONY ON FLA. WATER GAIN	4.30	
10/31/02	ON SALE CASE; REVIEW ORDER ESTABLISHING PROCEDURE AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.00	
		17.70	3,982.50

LONG DISTANCE CALLS	3.25
FEDERAL EXPRESS	123.97
TELECOPIER	64.50
PHOTOCOPIES	18.00
POSTAGE	23.70

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 25902
NOVEMBER 14, 2002
FILE # 30057-0040

TOTAL COSTS ADVANCED	233.42
TOTAL STATEMENT	$4,215.92

OK gbs

PLEASE REFER TO INVOICE # WHEN REMITTING

T-786 P.002/002 F-862

kinko's

For the appropriate Payment Processing Center, please refer to map on reverse.

Questions? Please call:
1-800-488-3705
24 hours/7 days a week

b ordered by:

one Number/Ext.
)

For Delivery Orders Only

ivery Address

State ZIP

ivered by

Person Accepting Delivery

me

tion/Dept.

n authorized agent of the company and my nature authorizes the company to pay for all items ected on this invoice. I will provide all necessary umentation to my company for them to process ment. I acknowledge that the company has ived all items on this invoice.

thorized Signature

DAVID ORR

nt Name

407-869-1919

one Number/Ext.

Visit the Kinko's Website at www.kinko.com

RANCH COPY

From- Nov-27-2002 01:21pm

239500355400

INVOICE
Official Bill of Sale
Texas Net 30 Days
Please Reference Invoice #

Receipt #: 570576 Reg: 2 Page: 1
Account #: 6060228424 0013
Customer : UTILITIES INC OF FLORIDA
Auth. User: KAREN SASIC
Reference :
060479G3

Date: 09/27/02 5:23 PM Co-Worker: 4630

Qty/Unit	Disc.	Price	Amount
3800 ES B&W S/S WHITE STD			
0.08	0.03	0.05	140.00 T
14 BIND VELOBIND STANDARD			
3.95	0.00	3.95	55.30 T
120 FS B&W TABS PER TAB			
0.30	0.05	0.25	30.00 T
6 Office Supplies			
0.69	0.01	0.69	4.14 T

SUBTOTAL 279.44
TAX 19.56
TOTAL $299.00

Thank you for choosing Kinko's

Kinko's (407) 682-4440
150 S STATE ROAD 434
SUITE 1071
ALTAMONTE SPRING, FL 32714
TOTAL DISCOUNT: $120.00

06391

RECEIVED
DEC 02 2002
UTILITIES, INC.

Hi Nancy,
can you please include this invoice if you cut check on Thursday. This invoice is past due & was not paid
Thank you.
Jo

UIF rate case

090-0600-1863012

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBITS
TO
REBUTTAL TESTIMONY
OF
STEVEN M. LUBERTOZZI

VOLUME 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 28 part 2
COMPANY/ Utilities, Inc. of FL SML 7-12
WITNESS: Rebuttal of SMLubertozzi
DATE:

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

INDEX OF EXHIBITS

REBUTTAL TESTIMONY
OF
STEVEN M. LUBERTOZZI

Exhibit (SML-3): Retirement Schedule

Exhibit (SML-4): Contract with City of Maitland

Exhibit (SML-5): Contract with City of Altamonte Springs

Exhibit (SML-6): Summary of Estimated Rate Case Expense

Exhibit (SML-7): Schedule of Costs Incurred to Date and Supporting Notices

Exhibit (SML-8): Response to Utilities, Inc. of Florida to Order to Show Cause

Exhibit (SML-9): System Specific Rate Base Schedules

Exhibit (SML-10): Responses of UIF to Staff Audit Report relating to UIF

Exhibit (SML-11): Responses of UIF to Staff Audit Report relating to Water Service Corp.

Exhibit (SML-12): Supplemental Response to UIF Audit Exception No. 5

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 7) ____.
CONTINUED FROM VOL. 1

[redacted], Inc.
[redacted]ethersfield Ave.
[redacted]monte Springs, FL 32714

XG17

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

NOV 27 2002

Attention: David Orr
Invoice No: 18516
Project No: #U0722 18516
Re: Miscellaneous Service Area Mapping

November 19, 2002
Billing through November 10, 2002

V13098

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice Number 18516 is enclosed)

Labor	$1,661.25
Consultant and Out-of-Pocket Expenses	43.20
CURRENT INVOICE TOTAL	$1,704.45

Sub 12/00

2

rate case

CPH ENGINEERS, INC.

090-0600-1863012

PROJECT-TO-DATE

Professional Fees	$18,022.50
Consultant and Out-of-Pocket Expenses	546.15
Total Billing to Date	$18,568.65
Less Amounts Received	-10,972.00
TOTAL DUE	$7,596.65

Statement of Account

Invoice #	Date	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Total AR
18188	10/22/2002	$5,892.20					$5,892.20
18516	11/19/2002	$1,704.45					$1,704.45
	Subtotal:	$7,596.65					$7,596.65

[redacted], Inc.
[redacted] Wethersfield Ave.
Altamonte Springs, FL 32714

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

November 19, 2002
Invoice No: 18516
Project No: U0722

****** **INVOICE** ******

Professional services rendered through November 10, 2002

Miscellaneous Service Area Mapping

Services Provided This Period Include:
Mid-County Mapping

Classification	Hours	Labor Cost
Clerical 11	0.25	$11.25
CADD Operator	33.00	$1,650.00
Total Labor Charges		**$1,661.25**
Postage		1.95
Mileage		41.25
Total Out of Pocket Expenses		**$43.20**
Invoice Total		**$1,704.45**

X611

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 04 2002

December 3, 2002

V13098

Mr. David Orr
Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Re: Miscellaneous Service Area Mapping
CPH Job No. U0722 18730

Invoice #18730

REIMBURSEMENT FOR APPLICATION FEES PAID ON BEHALF OF CLIENT
SERVICES OUTSIDE OF CONTRACT SCOPE

Services: Payment of fees on behalf of Client as listed below:
To Orange County Property Appraiser for GIS Maps $600.00

Application fees advanced on behalf of Client are not included in our scope of services and are considered "extra" to the engineering fee. Said fees have been advanced as a courtesy to Client and to expedite processing of the specific request. Please reimburse promptly.

related to rate case ?

(2)

Amount of This Invoice **$600.00**
(Copy of check attached)

12/10

David Gierach
RKD

CPH Engineers, Inc.
Post to and File In: A2101.00 Application Fee Account

090-0600-1863012

CPH ENGINEERS, INC.
SANFORD, FLORIDA 32772-2808 • PHONE 407/322-6841

Check # : 98254 98254
Date : 11/26/2002

004125 Orange County Property Appraiser

nt : 600.00

#	Date	Invoice Amount	Gross Payment	Discount	Net Payment	Notes
Maps	11/26/2002	$600.00	$600.00		$600.00	

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPRINTED BORDER - SEE REVERSE SIDE FOR COMPLETE SECURITY FEATURES

CPH ENGINEERS, INC.
P.O. BOX 2808
SANFORD, FLORIDA 32772-2808
PHONE (407) 322-6841

SUNTRUST SANFORD, FL

63-215/631

98254
NUMBER

DATE	AMOUNT
11/26/2002	**$600.00**

AY
O THE
RDER
F **THE SUM OF SIX HUNDRED DOLLARS 00/100 ONLY**

Orange County Property Appraiser

CPH ENGINEERS, INC.

Linda M. Gardner

THIS DOCUMENT CONTAINS HEAT SENSITIVE INK - TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT

REDACTED

FedEx

10908

Invoice Nu
Invoice Date:
Account Numbe
Page:

FedEx Express Shipment Detail By Reference (Original)

Picked up: Dec 10, 2002 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287487640
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Dec 11, 2002 10:30
Svc Area	A1
Signed by	M.JENKINS
FedEx Use	346074140/01552/_

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
JEFF SMALL
FLORIDA PUBLIC SERVICE COMMISS
400 W ROBINSON ST STE N512
ORLANDO FL 32801 US

Transportation Charge		25.50
Discount		-4.34
Fuel Surcharge		0.85
Total Transportation Charges	**USD $**	**22.01**

Shipment Detail Subtotal ..... **USD $** **22.01**

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

12531

Management & Regulatory Consultants, Inc.

v7002

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

Rate Case Exp.

1/13/03
20023.90 JAN03

CONSULTING - UTILITIES INC. OF FLORIDA - Rate Case
DOCKET NO. 020071-WS

	PREVIOUS BALANCE – Paid ?		$2375.00
Week of:		HOURS	
12/09/02	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	4.00	380.00
12/23/02	FS CONSULTING - ASSIST WITH RESPONSE TO OPC AND STAFF DISCOVERY.	8.00	760.00
	FOR CURRENT SERVICES RENDERED	12.00	$1140.00 (2)
EXPENSES			0.00
PAYMENTS AND CREDITS FOR EXPENSES			
01/13/03	PAYMENT, as of	OK JLS	- 0.00
	BALANCE DUE		$3515.00

090-0600 – 1863011

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

V 7002

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

12/20/02
20023.90 DEC 02

CONSULTING - UTILITIES INC. OF FLORIDA - rate Case
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$ 190.00
Week of:		HOURS	
11/01/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	190.00
11/04/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	190.00
11/11/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	10.00	950.00
11/14/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	3.00	285.00
11/25/02	FS ASSIST WITH RESPONSE TO OPC DISCOVERY.	8.00	760.00
	FOR CURRENT SERVICES RENDERED	25.00	$2375.00
EXPENSES			0.00
PAYMENTS AND CREDITS FOR EXPENSES			
12/20/02	PAYMENT		- 190.00
	BALANCE DUE		$2375.00 (2)

OK
TW

090-0600-1863011

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

v 16534

12524

1/3/03 - UIF

January 3, 2003

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

B.W. to Gain on Sale - UIF 12.C Expenses

For professional services rendered from November 7 through November 30, 2002 in connection with Florida Public Service Commission Docket No. 020071-WS $900.00

Travel and other out-of-pocket expenses 101.61

Total $1,001.61 (2)

OK
SLW

Taxpayer I.D. No. 261-52-5068

090 - 0600 - 1863011

13235

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 13, 2003 **Payor: Shipper** **Reference: 090 RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Release signature on file.

Tracking ID	837287488006
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	5.0 lbs, 2.3 kgs
Delivered	Jan 14, 2003 10:16
Svc Area	AA
Signed by	7881553
FedEx Use	015091500/01552/02

Sender
J SILEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
FRANK SEIMAN
8130 MAHAN DRIVE
TALLAHASSEE FL 32308 US

Transportation Charge		34.75
Discount		-5.91
Fuel Surcharge		0.87
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**31.11**

Shipment Detail Subtotal ..... **USD $** **31.11**

FedEx

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 13, 2003 **Payor: Shipper** **Reference: 090RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- *Release signature on file.*

Tracking ID	837287488017
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	4.0 lbs, 1.8 kgs
Delivered	Jan 14, 2003 10:16
Svc Area	AA
Signed by	7881553
FedEx Use	015091500/01552/02

Sender
J SILEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
FRANCK SEIMAN
813 MAHAN DRIVE
TALLAHASSEE FL 32308 US

Transportation Charge		32.25
Discount		-5.48
Fuel Surcharge		0.80
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**28.97**

Shipment Detail Subtotal ..... **USD $** **28.97**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 09, 2003 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	837287487981
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	0
Delivered	Jan 10, 2003 09:25
Svc Area	A2
Signed by	M.PARKS
FedEx Use	014162560/00219/_

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM BENTLY
650 S NORTH LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.38
Total Transportation Charges	**USD $**	**12.98**

Picked up: Jan 15, 2003 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Release signature on file.

Tracking ID	837287488028
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Jan 16, 2003 09:48
Svc Area	AA
Signed by	7881553
FedEx Use	017119630/01552/02

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
FRANK SEIDMAN
8130 MAHAN DRIVE
TALLAHASSEE FL 32308 US

Transportation Charge		23.75
Discount		-4.04
Fuel Surcharge		0.59
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**21.70**

Shipment Detail Subtotal ..... **USD $** **34.68**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Dec 26, 2002 **Payor: Shipper** **Reference: VIF-RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287487856
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Dec 27, 2002 10:09
Svc Area	A2
Signed by	V.LORD
FedEx Use	362123570/00219/

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
V LENE LORD
ROSE SUNDSTROM
6505 NORTH LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		15.50
Discount		-3.41
Fuel Surcharge		0.48
Total Transportation Charges	**USD $**	**12.57**

Shipment Detail Subtotal ..... **USD $** **12.57**

123411

13721

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

RECEIVED
FEB 03 2003
Rose Sundstrom & Bentley, LLP

V 16534

February 1, 2003

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

2/1/03 - UIF

Attention: Martin S. Friedman, Esq.

For professional services rendered from January 1 through January 31, 2003 in connection with Florida Public Service Commission Docket No. 020071-WS

$2,100.00 (2)

Previous balance 1,001.61 -PD 3

Total $3,101.61

OK

Taxpayer I.D. No. 261-52-5068

UIF Rate Case

090 - 0600 - 186301

15340

...ent Detail By Reference (Original)

Payor: Shipper **Reference: NO REFERENCE INFORMATION**

...applied a fuel surcharge of 3.00% to this shipment.
...Zone 5
...2003 at 09:25 AM.
...closed.
...d this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

...ype	837287488072
	FedEx Standard Overnight
	FedEx Pak
	5
...s	1
...ght	3.0 lbs, 1.4 kgs
...elivered	Jan 21, 2003 10:52
Svc Area	A1
Signed by	M.JENKINS
FedEx Use	021123270/01349/42

Sender	Recipient
SMALL	J SMALL
UTILITIES INC	FLA PUBLIC SERVICE COMMISSION
2335 SANDERS RD	400 W ROBINSON ST STE N 512
NORTHBROOK IL 60062-6196 US	ORLANDO FL 32801 US

Transportation Charge		25.75
Discount		-4.38
Fuel Surcharge		0.64
Total Transportation Charges	**USD $**	**22.01**

Picked up: Jan 17, 2003 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- 1st attempt Jan 20, 2003 at 09:25 AM.
- Holiday - Business closed.
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	837287488083
Service Type	FedEx Standard Overnight
Package Type	Customer Packaging
Zone	5
Packages	1
Weight	40.0 lbs, 18.2 kgs
Delivered	Jan 21, 2003 10:52
Svc Area	A1
Signed by	M.JENKINS
FedEx Use	021123270/01349/42

Sender	Recipient
SMALL	J SMALL
UTILITIES INC	FLA PUBLIC SERVICE COMMISSION
2335 SANDERS RD	400 WEST ROBINSON ST STE N512
NORTHBROOK IL 60062-6196 US	ORLANDO FL 32801 US

Transportation Charge		96.50
Discount		-16.41
Fuel Surcharge		2.40
Total Transportation Charges	**USD $**	**82.49**

Picked up: Jan 21, 2003 **Payor: Shipper** **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287488955
Service Type	FedEx 2Day
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Jan 23, 2003 09:57
Svc Area	A1
Signed by	JIMENEZ
FedEx Use	023120060/01111/_

Sender	Recipient
CAPT R WOLFE	CHRISTY FAERBER
UTILITIES INC	500 W 43TH ST 10 AVE APT 14D
2335 SANDERS RD	NEW YORK CITY NY 10036 US
NORTHBROOK IL 60062-6196 US	

Transportation Charge		8.90
Discount		-1.51
Fuel Surcharge		0.22
Total Transportation Charges	**USD $**	**7.61**

FedEx

Invoice Number: [redacted]
Invoice Date: [redacted]
Account Number: [redacted]
Page: [redacted]

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 28, 2003 **Payor: Shipper** **Reference: 090-G/O/S-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 6
- Release signature on file.

Tracking ID	837287488830
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	6
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Jan 29, 2003 09:08
Svc Area	AA
Signed by	2631084
FedEx Use	030082610/00230/02

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
HUGH GOWER
195 EDGEMORE WAY SOUTH
NAPLES FL 34105 US

Transportation Charge		1[illegible]
Discount		-3.6[illegible]
Fuel Surcharge		0.39
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**14.74**

Shipment Detail Subtotal ..... **USD $** **14.74**

pment Detail By Reference (Original)

Payor: Shipper **Reference: 090-GOS**

has applied a fuel surcharge of 3.00% to this shipment.

ing, Zone 6

7287488863
FedEx Priority Overnight
FedEx Envelope
6
1
1.0 lbs, 0.5 kgs
Jan 28, 2003 09:30
AA
M.GOWER
029114140/00230/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

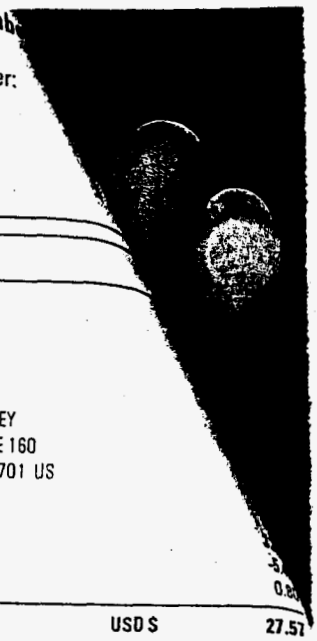
Recipient
HUGH GOWER
195 EDGEMORE WAY SOUTH
NAPLES FL 34105 US

Transportation Charge		16.60
Discount		-3.65
Fuel Surcharge		0.39
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**14.74**

Shipment Detail Subtotal ..... **USD $** **14.74**

fedEx

Invoice Numb
Invoice Date:
Account Number:
Page:



FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 23, 2003 **Payor: Shipper** **Reference: 090-OPC INT GUESTION 6-R**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287488922
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	4.0 lbs, 1.8 kgs
Delivered	Jan 24, 2003 10:00
Svc Area	A2
Signed by	M.PARKS
FedEx Use	025095190/01552/_

Sender
KRISTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BENTLEY
600 SOUTH N LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		
Discount		
Fuel Surcharge		
Total Transportation Charges	**USD $**	**27.57**

Shipment Detail Subtotal ..... **USD $** **27.57**

[redacted]

Shipment Detail By Reference (Original)

4, 2003 **Payor: Shipper** **Reference: 090-RC**

. FedEx has applied a fuel surcharge of 3.00% to this shipment.
d Pricing, Zone 5

	837287488896
	FedEx Priority Overnight
ype	FedEx Envelope
	5
es	1
ht	1.0 lbs, 0.5 kgs
ivered	Jan 27, 2003 09:50
vc Area	A2
Signed by	M.PARKS
FedEx Use	028150790/00219/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.38
Total Transportation Charges	**USD $**	**12.98**

Shipment Detail Subtotal ..... **USD $** **12.98**

...ment Detail By Reference (Original)

Payor: Shipper **Reference: UIF RATE CASE**

...has applied a fuel surcharge of 3.00% to this shipment.

...Zone 5

...287488212
...FedEx Priority Overnight
...FedEx Envelope
5
1
1.0 lbs, 0.5 kgs
Jan 27, 2003 09:50
A2
...ed by M.PARKS
...dEx Use 028150790/00219/_

Sender	Recipient
STEVE LUSSTOZZI	MS VALERIE LORD
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	600 S NORTH LAKE BLVD STE 160
NORTHBROOK IL 60062-6135 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.38
Total Transportation Charges	**USD $**	**12.98**

Shipment Detail Subtotal ..... **USD $** **12.98**

FedEx

Invoice [redacted]
Invoice Date
Account Number
Page:

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 20, 2003 **Payor: Shipper** **Reference: VIF RUTE CUSE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287488988
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Jan 21, 2003 09:57
Svc Area	A2
Signed by	M.PARKS
FedEx Use	022015710/00219/_

Sender
STEVE LI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
V LONO
ROSE SUNDSTROM
650 S N LAKE BLVD STE 420
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		10
Discount		-3.5
Fuel Surcharge		0.3
Total Transportation Charges	USD $	12.98

Shipment Detail Subtotal ..... USD $ 12.98

ment Detail By Reference (Original)

Payor: Shipper **Reference: VIGA DATA REGUEST**

has applied a fuel surcharge of 3.00% to this shipment.

Zone 5

287488201
Ex 2Day
Customer Packaging
5
1
4.0 lbs, 1.8 kgs
Jan 27, 2003 09:42
A2
C.EASOM
d by
Ex Use
025095190/06046/_

Sender	Recipient
UTILITIES INC	MR DAREN STIPPY
2335 SANDERS RD	ROSE SUNDSTROM & BENTLEY LLP
NORTHBROOK IL 60062-6196 US	2548 BLAIRSTONE PINES DR
	TALLAHASSEE FL 32301 US

Transportation Charge		12.40
Discount		-2.11
Fuel Surcharge		0.31
Total Transportation Charges	**USD $**	**10.60**

Shipment Detail Subtotal ..... **USD $** **10.60**

15707

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 07, 2003 **Payor: Shipper** **Reference: 01F RATS CASE**

UIC

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287488348
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 10, 2003 09:44
Svc Area	A2
Signed by	M.PARKS
FedEx Use	042069310/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD
ROSE SUNDSTORM & BENTLEY LLP
600 S NORTH LAKE BLVD
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

[redacted]

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 12, 2003 **Payor: Shipper** **Reference: 02 VIF RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529238
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	3.0 lbs, 1.4 kgs
Delivered	Feb 13, 2003 10:37
Svc Area	A2
Signed by	M.PARKS
FedEx Use	045212720/01552/_

Sender
AMANDA ROSS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BENTLEY LLP
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		29.2
Discount		-4.9
Fuel Surcharge		0.9
Total Transportation Charges	**USD $**	**25.2**

Shipment Detail Subtotal ..... **USD $** **25.2**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 31, 2003 **Payor: Shipper** **Reference: 090 RC G101S**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 6
- Release signature on file.

Tracking ID	837287529180
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	6
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 03, 2003 08:50
Svc Area	AA
Signed by	H. GOWER
FedEx Use	035247090/00230/02

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
HUGH GOWER
195 EDGEMERE WAY SOUTH
NAPLES FL 34105 US

Transportation Charge		16.60
Discount		-3.65
Fuel Surcharge		0.39
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**14.74**

Shipment Detail Subtotal ..... **USD $** **14.74**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 07, 2003 **Payor: Shipper** **Reference: 090-2ND INTERROGATORIES**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529363
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 10, 2003 09:44
Svc Area	A2
Signed by	M.PARKS
FedEx Use	042069310/00219/_

Sender
KIRSTNE WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 04, 2003 **Payor: Shipper** **Reference: 090-G/0/5**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 6
- Release signature on file.

Tracking ID	837287529260
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	6
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 05, 2003 08:57
Svc Area	AA
Signed by	2631084
FedEx Use	037107370/00230/02

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
HUGH GOWER
195 EDGEMERE WAY S
NAPLES FL 34105 US

Transportation Charge		16.60
Discount		-3.65
Fuel Surcharge		0.52
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**14.87**

Shipment Detail Subtotal ..... **USD $** **14.87**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 11, 2003 **Payor: Shipper** **Reference: 090-G101S**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 6
- Release signature on file.

Tracking ID	837287529570
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	6
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 12, 2003 09:23
Svc Area	AA
Signed by	2631084
FedEx Use	045215190/00230/02

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
HUGH GOWER
195 EDGEMERE WAY SOUTH
NAPLES FL 34105 US

Transportation Charge		16.6C
Discount		-3.6E
Fuel Surcharge		0.5Z
Residential Delivery		1.4C
Total Transportation Charges	**USD $**	**14.87**

Shipment Detail Subtotal ..... **USD $** **14.87**

FedEx

Invoice Number: 4-573-24036
Invoice Date: Feb 18, 2003
Account Number: 0606-2634-0

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 05, 2003 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	837287529319
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Feb 06, 2003 10:02
Svc Area	A2
Signed by	M.PARKS
FedEx Use	038111000/01552/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM AND BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		23.75
Discount		-4.04
Fuel Surcharge		0.79
Total Transportation Charges	**USD $**	**20.50**

Picked up: Feb 06, 2003 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5
- Release signature on file.

Tracking ID	837287529330
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Feb 07, 2003 10:12
Svc Area	AA
Signed by	7881553
FedEx Use	039097530/00219/02

Sender
J SILVEY
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
FRANK SEIDMAN
8130 MAHAN DR
TALLAHASSEE FL 32308 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Residential Delivery		1.40
Total Transportation Charges	**USD $**	**14.50**

Shipment Detail Subtotal ..... **USD $** **35.00** ✓

FedEx

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 04, 2003 **Payor: Shipper** **Reference: 090-RC INVOICES**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529271
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Feb 05, 2003 10:06
Svc Area	A2
Signed by	M.PARKS
FedEx Use	037107370/01552/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM AND BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		26.75
Discount		-4.55
Fuel Surcharge		0.89
Total Transportation Charges	**USD $**	**23.09**

Shipment Detail Subtotal ..... **USD $** **23.09**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 04, 2003 **Payor: Shipper** **Reference: UIF RATE CAS**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287488370
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 05, 2003 10:06
Svc Area	A2
Signed by	M.PARKS
FedEx Use	037107370/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD
ROSE SUNDSTROM & BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Jan 30, 2003 **Payor: Shipper** **Reference: WIF RETE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	837287488304
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	2.0 lbs, 0.9 kgs
Delivered	Jan 31, 2003 10:04
Svc Area	A2
Signed by	M.PARKS
FedEx Use	032116020/01552/_

Sender
STVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MR MARTY FRIEDMAN
ROSE SUNDSTROM & BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		26.75
Discount		-4.55
Fuel Surcharge		0.67
Total Transportation Charges	**USD $**	**22.87**

Shipment Detail Subtotal ..... **USD $** **22.87**

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

15832

Management & Regulatory Consultants, Inc.

v 7002

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

2/12/03
20023.90 FEB03

CONSULTING - UTILITIES INC. OF FLORIDA - RATE CASE
DOCKET NO. 020071-WS

	PREVIOUS BALANCE		$3515.00
Week of:		HOURS	
01/01/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	200.00
01/06/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	7.00	700.00
01/13/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC AND STAFF DISCOVERY.	14.00	1400.00
01/20/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC DISCOVERY.	2.00	200.00
01/27/03	FS CONSULTING - ASSIST WITH RESPONSE TO OPC AND STAFF DISCOVERY.	4.00	400.00
	FOR CURRENT SERVICES RENDERED	29.00	$2900.00
EXPENSES			0.00
PAYMENTS AND CREDITS FOR EXPENSES			
02/10/03	PAYMENT		-3515.00
	BALANCE DUE		$2900.00

OK Steve Lubbo (2)

Please note: Effective January 1, 2003, the hourly rate increased from $95.00 to $100.00.

090-0600-186301 1

[redacted]press Shipment Detail By Reference (Original)

16301

[redacted]up: Feb 18, 2003 **Payor: Shipper** **Reference: 090-RC**

- [redacted]uel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287530242
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	17.0 lbs. 7.7 kgs
Delivered	Feb 19, 2003 10:13
Svc Area	A2
Signed by	M.PARKS
FedEx Use	050054160/01552/_

Sender	Recipient
J SILVEY	VALERIE LORD
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	600 S NORTH LAKE BLVD STE 160
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		63.75
Discount		-10.84
Fuel Surcharge		2.12
Total Transportation Charges	**USD $**	**55.03**

Picked up: Feb 18, 2003 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287530253
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	10.0 lbs. 4.5 kgs
Delivered	Feb 19, 2003 10:13
Svc Area	A2
Signed by	M.PARKS
FedEx Use	050054160/01552/_

Sender	Recipient
J SILVEY	VALERIE LORD
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	600 S NORTH LAKE BLVD STE 160
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		47.75
Discount		-8.12
Fuel Surcharge		1.59
Total Transportation Charges	**USD $**	**41.22**

Picked up: Feb 19, 2003 **Payor: Shipper** **Reference: 090-RC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287530286
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Feb 20, 2003 10:26
Svc Area	A2
Signed by	M.PARKS
FedEx Use	052063190/00219/_

Sender	Recipient
J SILVEY	VALERIE LORD
UTILITIES INC	ROSE SUNSDTROM & BENTLEY LLP
2335 SANDERS RD	600 S NORTH LAKE BLVD STE 160
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **109.35**

FedEx

Invoice Date: [redacted]
Account Number:
Page:

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 20, 2003 **Payor: Shipper** **Reference: 090-RC OPS 611 RFD 4 INT**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287530312
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 21, 2003 10:16
Svc Area	A2
Signed by	M.PARKS
FedEx Use	052063930/00219/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM BENITEY
600 SOUTH NORTH LAKE BLVD 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

Shipment Detail By Reference (Original)

13, 2003 **Payor: Shipper** **Reference: UIF RATE CASE**

- harge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- s Based Pricing, Zone 5
- ttempt Feb 14, 2003 at 12:01 AM.
- eather delay - Thunderstorm.

Tracking ID	837287529694
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 14, 2003 11:57
Svc Area	A2
Signed by	M.FRIEDMAN
FedEx Use	049016170/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD
ROSE SUNDSTROM & BENTLEY LLP
600 S NORTH LAKE BLVD 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Picked up: Feb 17, 2003 **Payor: Shipper** **Reference: UIF RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529709
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 18, 2003 09:47
Svc Area	A2
Signed by	P.DOYLE
FedEx Use	049032430/00219/_

Sender
STEVE HUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD
ROSE SUNDSTROM & BENTLEY LLP
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **26.20**

17071

HUGH A. GOWER
195 EDGEMERE WAY S.
NAPLES, FLORIDA 34105
941-263-2501

RECEIVED
MAR 05 2003
Rose Sundstrom & Bentley, LLP

March 1, 2003

3/1/03 - UIF

Rose, Sundstrom & Bentley, L.L.P.
650 S. North Lake Blvd. Suite 420
Altamonte Springs, Florida 32701

Attention: Martin S. Friedman, Esq.

UIF Rate Case

For professional services rendered from February 1 through February 28, 2003 in connection with Florida Public Service Commission Docket No. 020071-WS

$2,100.00

Taxpayer I.D. No. 261-52-5068

090-0600-1863011

11455

P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
e-mail: frankden@nettally.com

Management & Regulatory Consultants, Inc.

MS. SUE AYLIN
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

3/17/03
20023.90 MAR03

CONSULTING - UTILITIES INC. OF FLORIDA – Rate Case
DOCKET NO. 020071-WS

		HOURS	
	PREVIOUS BALANCE		$2900.00
Week of:			
02/03/03	FS CONSULTING - ASSIST WITH RESPONSE TO INTERROGATORIES, AUDIT EXCEPTIONS; CONFERENCE CALLS.	7.00	700.00
02/10/03	FS CONSULTING - ASSIST WITH RESPONSE TO INTERROGATORIES; STAFF DISCOVERY RESEARCH RE GOLDEN HILLS.	11.00	1100.00
02/17/03	FS CONSULTING - ASSIST WITH RESPONSE TO STAFF DISCOVERY.	2.00	200.00
	FOR CURRENT SERVICES RENDERED	20.00	$2000.00
	EXPENSES		0.00
	PAYMENTS AND CREDITS FOR EXPENSES		
03/17/03	PAYMENT		-2900.00
	BALANCE DUE		$2000.00

OK Sue (2)

090-0600-1863011

11650

V13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
DEC 30 2002

Attention:
Invoice No: ~~18810-1~~
Project No: U0722 / 18810-1
Re: ~~Crystal Lake Service Area Mapping~~

December 17, 2002
Billing through December 8, 2002

****** PROJECT BILLING SUMMARY ******

UIF Rate Case

CURRENT INVOICE (Invoice # 18810 is enclosed)

Labor and Expenses		$707.50
CURRENT INVOICE TOTAL	(2)	**$707.50**

1/14

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$707.50
Total Billed to Date	$707.50
Less Amount Received	0.00
Total Due	$707.50

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-1
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Crystal Lake Service Area Mapping

Total Labor and Expenses:	**$707.50**
Invoice Total	**$707.50**

V13098

RECEIVED
DEC 30 2002

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-2
Project No: U0722 / 18810-2
Re: ~~Bear Lake Estates~~/Jansen Service Area Mapping

December 17, 2002
Billing through December 8, 2002

UIF rate case

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 18810 is enclosed)

Labor and Expenses	$510.00
CURRENT INVOICE TOTAL	**$510.00**

(2)

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$510.00
Total Billed to Date	$510.00
Less Amount Received	0.00
Total Due	$510.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-2
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Bear Lake Estates/Jansen Service Area Mapping

Total Labor and Expenses:	**$510.00**
Invoice Total	**$510.00**

V13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-3
Project No: U0722/18810-3
Re: Oakland Shores Service Area Mapping

December 17, 2002
Billing through December 8, 2002

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

U I F rate case

(2)

Labor and Expenses	$628.00
CURRENT INVOICE TOTAL	**$628.00**

Sm 1/14

David A. Swan

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$628.00
Total Billed to Date	$628.00
Less Amount Received	0.00
Total Due	$628.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-3
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Oakland Shores Service Area Mapping

Total Labor and Expenses:	**$628.00**
Invoice Total	**$628.00**

V13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-4
Project No: U0722 | 18810-4
Re: Bear Lake Manor Service Area Mapping

December 17, 2002
Billing through December 8, 2002

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case

Labor and Expenses	$800.00
CURRENT INVOICE TOTAL	**$800.00**

(2)

SM 1/14

David W. Swindal

090-0600-1863012

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$800.00
Total Billed to Date	$800.00
Less Amount Received	0.00
Total Due	$800.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-4
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Bear Lake Manor Service Area Mapping

Total Labor and Expenses:	**$800.00**
Invoice Total	**$800.00**

V13098

11679

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
DEC 30 2002

Attention:
Invoice No: 18810-5
Project No: U0722 18810-5
Re: Park Ridge Service Area Mapping

December 17, 2002
Billing through December 8, 2002

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case

(2)

Labor and Expenses	$637.50
CURRENT INVOICE TOTAL	**$637.50**

Sm 1/14

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$637.50
Total Billed to Date	$637.50
Less Amount Received	0.00
Total Due	$637.50

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-5
Project No: U0722

*****INVOICE*****

Professional services rendered through December 8, 2002

Park Ridge Service Area Mapping

Total Labor and Expenses:	**$637.50**
Invoice Total	**$637.50**

V 13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-6
Project No: U0722 / 18810-6
Re: Little Wekiva Service Area Mapping

December 17, 2002
Billing through December 8, 2002

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case

(2)

Labor and Expenses	$365.00
CURRENT INVOICE TOTAL	**$365.00**

Sept 14

David A. Swain

090-0600-1863012

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$365.00
Total Billed to Date	$365.00
Less Amount Received	0.00
Total Due	$365.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-6
Project No: U0722

*****INVOICE*****

Professional services rendered through December 8, 2002

Little Wekiva Service Area Mapping

Total Labor and Expenses:	**$365.00**
Invoice Total	**$365.00**

V13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-7
Project No: U0722 18810-7
Re: Crescent Heights Service Area Mapping

December 17, 2002
Billing through December 8, 2002

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 18810 is enclosed)

Labor and Expenses (2)	$229.00
CURRENT INVOICE TOTAL	**$229.00**

SA 1/14

UIF rate case

CPH ENGINEERS, INC.

090.0600.1863012

Project-To-Date

Professional Fees	$229.00
Total Billed to Date	$229.00
Less Amount Received	0.00
Total Due	$229.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-7
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Crescent Heights Service Area Mapping

Total Labor and Expenses:	**$229.00**
Invoice Total	**$229.00**

V13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: ~~18810-8~~
Project No: U0722 18810-8
Re: Davis Shores Service Area Mapping

December 17, 2002
Billing through December 8, 2002

****** **PROJECT BILLING SUMMARY** ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case (2)

Labor and Expenses	$392.50
CURRENT INVOICE TOTAL	**$392.50**

Sub. 11/14

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$392.50
Total Billed to Date	$392.50
Less Amount Received	0.00
Total Due	$392.50

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-8
Project No: U0722

*****INVOICE*****

Professional services rendered through December 8, 2002

Davis Shores Service Area Mapping

Total Labor and Expenses:	**$392.50**
Invoice Total	**$392.50**

V 13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-9
Project No: U0722/18810-9
Re: Phillips Section Service Area Mapping

December 17, 2002
Billing through December 8, 2002

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 18810 is enclosed)

(2)

UIF rate case

Labor and Expenses	$865.00
CURRENT INVOICE TOTAL	**$865.00**

5/11/14

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$865.00
Total Billed to Date	$865.00
Less Amount Received	0.00
Total Due	$865.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-9
Project No: U0722

*****INVOICE*****

Professional services rendered through December 8, 2002

Phillips Section Service Area Mapping

Total Labor and Expenses:	**$865.00**
Invoice Total	**$865.00**

V 13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002

Attention:
Invoice No: 18810-10
Billing through December 8, 2002
Project No: U0722 / 18810-10
Re: Druid Hill Service Area Mapping

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

(2)

Labor and Expenses — UIF rate case — $370.00

CURRENT INVOICE TOTAL **$370.00**

SM 1/14

CPH ENGINEERS, INC.

Project-To-Date 090-0600-1863012

Professional Fees	$370.00
Total Billed to Date	$370.00
Less Amount Received	0.00
Total Due	$370.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-10
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Druid Hill Service Area Mapping

Total Labor and Expenses:	**$370.00**
Invoice Total	**$370.00**

V 13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

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Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Billing through December 8, 2002

Attention:
Invoice No: 18810-11
Project No: U0722 | 18810-11
Re: Ravenna Service Area Mapping

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case

Labor and Expenses	$1,267.50
CURRENT INVOICE TOTAL	**$1,267.50**

(2)

SLM 1/14

OK

CPH ENGINEERS, INC.

Project-To-Date

090-0600-1863012

Professional Fees	$1,267.50
Total Billed to Date	$1,267.50
Less Amount Received	0.00
Total Due	$1,267.50

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-11
Project No: U0722

*****INVOICE****

Professional services rendered through December 8, 2002

Ravenna Service Area Mapping

Total Labor and Expenses:	**$1,267.50**
Invoice Total	**$1,267.50**

V 13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-12
Project No: U0722 18810-12
Re: Golden Hills Service Area Mapping

December 17, 2002
Billing through December 8, 2002

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case

Labor and Expenses	(2)	$205.15
CURRENT INVOICE TOTAL		**$205.15**

1/14

CPH ENGINEERS, INC.

Project-To-Date 090-0600-1863012

Professional Fees	$205.15
Total Billed to Date	$205.15
Less Amount Received	0.00
Total Due	$205.15

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-12
Project No: U0722

*****INVOICE****

Professional services rendered through December 8, 2002

Golden Hills Service Area Mapping

Total Labor and Expenses:	**$205.15**
Invoice Total	**$205.15**

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DEC 30 2002

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-13
Project No: U0722/18810-13
Re: Weathersfield Service Area Mapping

December 17, 2002
Billing through December 8, 2002

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 18810 is enclosed)

UIF rate case

Labor and Expenses		$335.00
CURRENT INVOICE TOTAL	(2)	**$335.00**

1/14

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$335.00
Total Billed to Date	$335.00
Less Amount Received	0.00
Total Due	$335.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-13
Project No: U0722

*****INVOICE****

Professional services rendered through December 8, 2002

Weathersfield Service Area Mapping

Total Labor and Expenses:	**$335.00**
Invoice Total	**$335.00**

13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

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DEC 30 2002

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 18810-14
Project No: U0722 / 18810-14
Re: Alafaya Service Area Mapping

December 17, 2002
Billing through December 8, 2002

****** PROJECT BILLING SUMMARY ******

UIF Rate case

CURRENT INVOICE (Invoice # 18810 is enclosed)

Labor and Expenses	$1,275.00
CURRENT INVOICE TOTAL	**$1,275.00**

(2)

Sent 1/14

DK

CPH ENGINEERS, INC.

090-0600-1863012

Project-To-Date

Professional Fees	$1,275.00
Total Billed to Date	$1,275.00
Less Amount Received	0.00
Total Due	$1,275.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

December 17, 2002
Invoice No: 18810-14
Project No: U0722

*******INVOICE******

Professional services rendered through December 8, 2002

Alafaya Service Area Mapping

Total Labor and Expenses:	**$1,275.00**
Invoice Total	**$1,275.00**

12650

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

783536
ITIES, INC
MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

V8662

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

090-0600-1863012

MATTER 2002 RATE CASE - UIF

11/01/02	REVIEW PROPOSAL FROM MR. GOWER AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30
11/04/02	REVIEW ADDITIONAL DOCUMENTS IN RESPONSE TO PUBLIC COUNSEL'S REQUEST FOR PRODUCTION OF DOCUMENTS AND LETTER TO OPC ATTORNEY BURGESS CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED.	1.10
11/06/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING INTERROGATORY RESPONSE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME.	0.50
11/07/02	TELEPHONE CONFERENCE WITH MR. ORR REGARDING RESPONSE DUE TO REQUEST FOR ADDITIONAL INFORMATION REGARDING CHEMICALS; DRAFT INITIAL CUSTOMER NOTICE FOR SEMINOLE COUNTY.	0.70
11/08/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING SERVICE AREA AND MAP ISSUES; REVIEW DOCUMENT FROM MS. SILVEY AND LETTER TO ATTORNEY REILLY CONCERNING SAME.	1.00
11/11/02	TELEPHONE CONFERENCE WITH MR. GOWER REGARDING DOCUMENTS HE NEEDS TO BEGIN PREPARING TESTING; FINALIZE INITIAL CUSTOMER NOTICES AND LETTER TO MR. REVELL AT PSC CONCERNING SAME; REVIEW PROPOSED LETTER TO PSC; TELEPHONE	1.60
11/11/02	CONFERENCE WITH MR. ORR REGARDING RESPONSE TO PSC LETTER REGARDING CHEMICALS.	0.00
11/12/02	TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED REGARDING RESPONSES TO	0.20

16,812.01
(2)

Continue

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

[redacted]-2783536
[redacted]ITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

	OPC INTERROGATORIES.	
11/15/02	REVIEW LETTER FROM MR. DEVLIN REGARDING OFFICIAL DATE OF FILING AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; REVIEW LETTER FROM MR. GOWER; REVIEW PUBLIC COUNSEL'S FIFTH SET OF INTERROGATOREIS AND FOURTH REQUEST FOR PRODUCTION OF	3.10
11/15/02	DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH PSC ATTORNEY HOLLY WHO TELEPHONED.	0.00
11/16/02	RESEARCH AND DRAFT REQUEST FOR CONFIDENTIAL TREATMENT OF SALARY RECORS; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	1.00
11/18/02	TELEPHONE CONFERENCE WITH MR. REVELL REGARDING NOTICING; LETTER TO MR. KYLE AT PSC CONCERNING SAME; TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	1.10
11/18/02	TELEPHONE CONFERENCE WITH STEVE LUBERTOZZI, H. GOWER RE: TESTIMONY GAIN ON SALE ISSUE; FAX STEVE LUBERTOZZI AND H. GOWER DATA REQUESTED BY H. GOWER RE: TESTIMONY; PREPARE TESTIMONY FOR LUBERTOZZI; TELEPHONE CONFERENCE WITH	3.50
11/18/02	STEVE LUBERTOZZI; REVIEW FILE; INTRA-OFFICE CONFERENCE RE: ISSUES RELATING TO GAIN ON SALE, TESTOMONY OF H. GOWER AND S. LUBERTOZZI.	0.00
11/19/02	REVIEW OPC'S 6TH SET OF INTERROGATORIES AND 5TH SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS; REVIEW COMMENTS FROM MR. KYLE ON INITIAL CUSTOMER NOTICE AND REDRAFT CUSTOMER NOTICE; LETTER TO MR. LUBRETOZZI CONCERNING SAME.	0.90
11/19/02	TELEPHONE CONFERENCE WITH H. GOWER, S. LUBERTOZZI RE: SETTING UP CONFERENCE CALL FOR FRIDAY, NOV. 22; DOCUMENTS NECESSARY TO PREPARE TESTIMONY; FAX TO	3.50

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

[redacted]2783536

[redacted]ITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

	LUBERTOZZI DOCUMENTS FOR H. GOWER TO PREPARE TESTIMONY; RESEARCH FILE FOR	
11/19/02	DOCUMENTS; PRPEARE TESTIMONY OF S. LUBERTOZZI.	0.00
11/20/02	TELEPHONE CONFERENCE WITH H. GOWER RE: TESTIMONY IN RATE CASE (GAIN ON SALE) AND MEETING NOV. 22, S. LUBERTOZZI TESTIMONY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DOCUMENTS FOR RATE CASE AND TESTIMONY ON GAN ON SALE.	1.00
11/21/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING PSC DISCOVERY RESPONSES AND REVISIONS TO SYSTEM MAPS; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; REVIEW OPC'S SEVENTH SET OF INTERROGATORIES AND SIXTH SET OF	2.30
11/21/02	PRODUCTION OF DOCUMENTS AND LETTER TO MR. LUBERTOZZI CONCERNING SAME; LETTER TO MR. LUBERTOZZI REGARDING NOTICING.	0.00
11/21/02	PREPARE TESTIMONY FOR S. LUBERTOZZI; TELEPHNE CONFERENCE WITH H. GOWER; EMAIL S. LUBERTOZZI PREFILED TESTIMONY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DOCUMENTS FOR H. GOWER AND PREFILED TESTINONY; RESEARCH PSC ORDERS RE:	4.00
11/21/02	GAIN ON SALE FOR SPECIFIC LANGUAGE.	0.00
11/22/02	CONFERENCE WITH MR. ORR RE: RESPONSES TO PSC STAFF AND OPC DISCOVERY; REVIEW RESPONSES AND TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED; REVIEW PSC AUDIT REPORT; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; TELE-	2.90
11/22/02	PHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; REVIEW PSC STAFF'S SECOND REQUEST FOR PRODUCTION AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME.	0.00
11/22/02	EMAIL TO H. GOWER; INTRA-OFFICE CONFERENCE; PREPARE S. LUBERTOZZI TESTIMONY; RESEARCH MFR FILES FOR	1.50

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

[redacted]783536
[redacted]ITIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

	DOCUMENTS RELATING TO GAIN ON SALE ISSUE.		
11/24/02	RESEARCH AND DRAFT OBJECTIONS TO OPC'S REQUEST FOR PRODUCTION OF DOCUMENTS REGARDING MERGER.	0.80	
11/25/02	REVIEW DOCUMENTS IN RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS AND TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; LETTER TO OPC ATTORNEY REILLY.	1.00	
11/25/02	TELEPHONE CONFERENCE WITH H. GOWER RE: DOCUMENTS FOR TESTIMONY REGARDING GAIN ON SALE; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DOCUMENTS AND TESTIMONY FOR GAIN ON SALE; TELEPHONE CONFERENCE WITH KIRSTEN WEEKS RE: PSC LEVERAGE FORMULA.	1.00	
11/25/02		0.00	
11/25/02	TELEPHONE CONFERENCE WITH H. GOWER; EMAIL S. LUBERTOZZI; EMAIL H. GOWER AND S. LUBERTOZZI, J. SITNEY INTERROGATORIES AND REQUEST FOR PRODUCTION; PREPARE RFP AND INTERROGATORY RESPONSE.	4.00	
11/26/02	TELEPHONE CONFERENCE WITH MR. WILLIS OF PSC WHO TELEPHONED.	0.30	
11/27/02	TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI; REVIEW OPC'S MOTION TO COMPEL AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.90	
11/27/02	EMAIL H. GOWER; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; EMAIL J. SILVEY; PREPARE INTERROGATORY RESPONSES; EMAIL K. WEEKS, J. SILVEY.	3.00	
		41.20	
			9,270.00
	LONG DISTANCE CALLS	26.50	
	FEDERAL EXPRESS	69.98	
	TELECOPIER	49.00	
	PHOTOCOPIES	381.29	

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

[redacted]783536
TIES, INC

INVOICE # 26052
DECEMBER 18, 2002
FILE # 30057-0040

PAGE 5

PHOTOCOPIES	996.25	
PROFESSIONAL SERVICES	6,018.99	
TOTAL COSTS ADVANCED		7,542.01
TOTAL STATEMENT		$16,812.01

GK
SW

PLEASE REFER TO INVOICE # WHEN REMITTING

[redacted]

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

V8662

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

PAGE 1

MATTER UIF 2002 RATE CASE 090-0600-1863012

12/02/02	SEVERAL TELEPHONE CONERENCES WITH MR. LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. STALLCUP AT PSC; TELEPHONE CONFERENCE WITH MR. WILLIS AT PSC; RESEARCH AND DRAFT LETTER TO MS. BAYO AT PSC CONERNING EXTENSION OF TIME.	1.70	
12/02/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, H. GOWER; CONFERENCE CALL WTIH K. WEEKS, J. SILVEY, S. LUBERTOZZI; EMAIL J. SILVEY; TELEPHONE CONFERENCE WITH D. ORR; LETTER TO S. LUBERTOZZI; EMAIL S. LUBERTOZZI AND OTHERS RE: NEW RFP.	3.00	
12/03/02	SEVERAL TELEPHONE CONFERENCES WITH MR. LUBERTOZZI WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. WILLIS AT PSC; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	0.80	9,506.27 (2)
12/03/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; REVIEW RESPONSE OF PSC TO REQUEST FOR CONFIDENTIAL CLASSIFICATION; TELEPHONE CONFERENCE WITH H. GOWER; EMAIL H. GOWER; REVIEW REQUEST FOR CONFIDENTIAL INFORMATION RE: AUDIT RESPONSES;	3.00	
12/03/02	PREPARE RESPONSE TO AUDIT - CONFIDENTIALITY CLASSIFICATION; DRAFT LETTER TO H. GOWER.	0.00	
12/04/02	TELEPHONE CONFERENCES WITH MR. LUBERTOZZI; REDRAFT LETTER TO PSC CLERK; TELEPHONE CONFERENCE WITH MR. WILLIS.	0.60	
12/04/02	REQUEST FOR CONFIDENTIAL CLASSIFICATION-PREPARE AMENDED REQUEST AND ATTACHMENTS; TELEPHONE CONFERENCE AND EMAIL TO S. LUBERTOZZI; TELEPHONE CONFERENCE WITH K. WEEKS RE: INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH H. GOWER;	4.50	

Continu

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

[redacted]53536

UTILITIES, INC

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

12/04/02	PREPARE RESPONSE TO MOTION TO COMPEL; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; EMAIL H. GOWER; TELEPHONE CONFERENCE WITH D. ORI.	0.00
12/05/02	LETTER TO H. GOWER RE: ORDER PSC LEVERAGE FORMULA; EMAIL H. GOWER RE: REVISED SCHEDULE AND PREFILED TESTIMONY; TELEPHONE CONFERENCE WITH D. ORR RE: MOTION TO COMPEL; PREPARE RESPONSE TO MOTION TO COMPEL; TELEPHONE CONFERENCE	3.50
12/05/02	S. SILVEY; EMAIL J. SILVEY AND S. LUBERTOZZI; RESEARCH DOCUMENTS FILED WITH PSC; EMAIL J. SILVEY.	0.00
12/06/02	TELEPHONE CONFERENCE WITH D. ORR RE: RESPONSE TO MOTION TO COMPEL; TELEPHONE CONFERENCE WITH J. SILVEY RE: INTERROGATORIES AND RFP RESPONSES; TELEPHONE CONFERENCE WITH S. RILEY AT OPC RE: 4TH SET OF INTERROGATORIES;	2.50
12/06/02	EMAIL J. SILVEY DISCOVERY RESPONSES; PREPARE RESPONSE TO SECOND MOTION TO COMPEL.	0.00
12/07/02	REVIEW STAFF RECOMMENDATION ON SUSPENSION OF ESTATE AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.30
12/10/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING OUTSTANDING RESPONSES TO DISCOVERY; TELEPHONE CONFERENCE WITH MR. WILLIS AT PSC REGARDING RESCHEDULED DATES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME;	1.80
12/10/02	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING PROPOSED INTERROGATORY RESPONSES; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	0.00
12/13/02	REVIEW PSC STAFF'S THIRD REQUEST FOR PRODUCTION OF DOCUMENTS AND FIRST SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.50

Continued

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UTILITIES, INC

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

12/14/02	REVIEW AND REVISE PROPOSED RESPONSES TO STAFF'S REQUEST FOR INFORMATION ON REUSE.	0.30
12/15/02	REVIEW OPC'S EIGHTH SET OF INTERROGATORIES AND LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.40
12/16/02	SEVERAL TELEPHONE CONFERENCES WITH MR. ORR REGARDING RESPONSES TO OPC DISCOVERY; TELEPHONE CONFERENCE WITH MR. SEIDMAN WHO TELEPHONED.	0.70
12/16/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, J. SILVEY, K. WEEKS RE: INTERROGATORIES AND REQUEST FOR PRODUCTION; REVIEW LATEST INTERROGATORIES AND RFP.	0.80
12/17/02	TELEPHONE CONFERENCE WITH MR. ORR WHO TELEPHONED REGARDING RESPONSES TO OPC DISCOVERY.	0.30
12/17/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR RE: DISCOVERY RESPONSES; PREPARE RESPONSES.	1.50
12/18/02	PREPARE DATA REQUEST RESPONSES; TELEPHONE CONFERENCE WITH J. SILVEY; PREPARE RESPONSE TO MOTION TO COMPEL; PREPARE REQUEST FOR CONFIDENTIAL CLASSIFICATION.	2.50
12/19/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, J. SILVEY; PREPARE RESPONSE TO MOTION TO COMPEL; PREPARE RESPONSE TO SECOND MOTION TO COMPEL; PREPARE AMENDED REQUEST FOR CONFIDENTIAL CLASSIFICATION.	2.00
12/19/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; PREPARE RESPONSES TO MOTIONS TO COMPEL.	1.00
12/20/02	TELEPHONE CONFERENCE WITH C. BECK RE: DISCOVERY RESPONSES; REVIEW FILE; LETTER TO S. LUBERTOZZI.	0.50
12/23/02	PREPARE OBJECTIONS TO 8TH SET OF INTERROGATORIES, LETTER TO PSC AND TELEPHONE CONFERENCE WITH C. BECK, S. RILEY RE: RESPONSES TO INTERROGATORIES	4.50

Continue

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UTILITIES, INC

INVOICE # 26229
JANUARY 24, 2003
FILE # 30057-0040

PAGE 4

	AND RFP; TELEPHONE CONFERENCE WTIH S. LUBERTOZZI, D. ORR AND J. SILVEY;		
12/23/02	EMAIL TO K. WEEKS; REVIEW MOTION TO STRIKE OF OPC; LETTER TO S. LUBERTOZZI TRANSMITTING SAME; RESEARCH INTERROGATORIES.	0.00	
12/24/02	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; RESEARCH INTERROGATORIES AND OTHER DISCOVERY, REMEDIES FOR FAILURE TO COMPLY; EMAIL S. LUBERTOZZI, K. WEEKS.	0.90	
12/26/02	REVIEW STAFF'S SECOND SET OF INTERROGATORIES; LETTER TO S. LUBERTOZZI.	1.00	
12/30/02	EMAIL S. LUBERTOZZI, K. WEEKS RE: DISCOVERY; LETTER TO S. LBUERTOZZI RE: NEW INTERROGATORIES AND RFP; REVIEW NEW DISCOVERY REQUESTS; LETTER TO PSC.	1.50	
		40.10	9,022.50
	LONG DISTANCE CALLS	9.75	
	FEDERAL EXPRESS	153.77	
	TELECOPIER	317.50	
	PHOTOCOPIES	2.75	
	TOTAL COSTS ADVANCED		483.77
	TOTAL STATEMENT		$9,506.27

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ok JC

15150

RECEIVED
JAN 28 2002

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

V 13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056 -13
Project No: U0722/19056-13
Re: Weathersfield Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19056 -13 is enclosed)

Labor and Expenses	$835.00
CURRENT INVOICE TOTAL	**$835.00**

3pm 2/4

(2)

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$1,170.00
Total Billed to Date	$1,170.00
Less Amount Received	0.00
Total Due	$1,170.00

090-0600-18630~~12~~ 18630~~12~~

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056 -13
Project No: U0722

*****INVOICE****

Professional services rendered through January 5, 2003.

Weathersfield Service Area Mapping

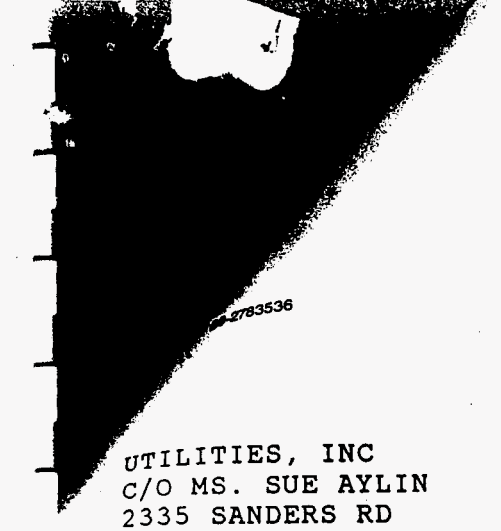
Total Labor and Expenses:	**$835.00**
Invoice Total	**$835.00**

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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V8662

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

090-0600-1863012

MATTER	2002 RATE CASE - UIF	
01/06/03	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING DISCOVERY; LETTER TO ATTORNEY REILLY.	0.60
01/06/03	TELEPHONE CONFERENCE WITH D. ORR, S. LUBERTOZZI RE: DISCOVERY; LETTER TO PSC; TELEPHONE CONFERENCE WITH H. GOWER RE: TESTIMONY.	0.70
01/07/03	LETTER TO F. SEIDMAN, H. GOWER, S. LUBERTOZZI RE: DISCOVERY AND TESTIMONY.	0.30
01/08/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.10
01/09/03	PREPARE RESPONSE TO OPC RFP #51; TELEPHONE CONFERENCE WITH J. SILVEY; EMAIL J. SILVEY, OPC STAFF RE: DISCOVERY REQUESTS.	0.80
01/10/03	LETTER TO PSC RE: DISCOVERY RESPONSES.	0.20
01/13/03	TELEPHONE CONFERENCE WITH ATTORNEY HOLLEY AT PSC WHO TELEPHONED REGARDING REFILING "E" SCHEDULES; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME AND TELEPHONE CONFERENCE WITH ATTORNEY HOLLEY.	0.50
01/13/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: OUTSTANDING DISCOVERY AND PSC CONFERENCE CALL.	0.30
01/14/03	TELEPHONE CONFERENCE WITH OPC ATTORNEY AND PSC ATTORNEYS REGARDING OPC MOTIONS TO COMPEL AND DELINQUENT DISCOVERY RESPONSES; TELEPHONE CONFERENCE WITH MR. ORR CONCERNING SAME; TELEPHONE CONFERENE WITH MR. LUBERTOZZI CONCERNING SAME.	0.80
01/14/03	FAX LETTER TO S. LUBERTOZZI RE: NEW INTERROGATORIES FROM STAFF; REVIEW FILE AND PREPARE FOR CONFERENCE CALL; CONFERENCE CALL WITH OPC AND PSC STAFF RE: OUTSTANDING DISCOVERY ITEMS; PREPARE	2.50

10,148.54
(2)

Continued

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2783536

UTILITIES, INC

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

	MOTION FOR PROTECTIVE ORDER AND ORDER.	
01/15/03	PREPARE MOTION FOR PROTECTIVE ORDER; TELEPHONE CONFERENCE WITH C. BECK (OPC), S. LUBERTOZZI; RESEARCH ATTORNEY-CLIENT PRIVILEGE RE: INVOICES FOR LEGAL SERVICES; PREPARE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES; EMAIL TO	5.50
01/15/03	D. ORR AND S. LUBERTOZZI RE: OUTSTANDING DISCOVERY ISSUES.	0.00
01/16/03	PREPARE MOTION FOR PROTECTIVE ORDER; PREPARE OBJECTIONS TO OPC'S NINTH REQUEST FOR PRODUCTION, TENTH SET OF INTERROGATORIES; CONFERENCE WITH D. ORR RE: STAFF'S FIRST SET OF INTERROGA-TORIES; RESEARCH GAIN ON SALE; LETTERS	3.00
01/16/03	TO B. BAYO RE: INTERROGATORY RESPONSES AND MOTION.	0.00
01/17/03	RESEARCH RE: GAIN ON SALE; MEMO AND STATUS REPORT RE: DISCOVERY; EMAIL TO D. ORR, S. LUBERTOZZI, D. RASMUSSEN RE: DISCOVERY.	4.50
01/20/03	LETTER D. ORR; EMAIL AND TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: AFFIDAVIT FOR STAFF INTERROGATORIES; LETTER TO S. LUBERTOZZI RE: OPC'S THIRD MOTION TO COMPEL; RESEARCH PSC ORDERS; EMAIL H. GOWER; TELEPHONE CONFERENCE	2.50
01/20/03	WITH S. LUBERTOZZI.	0.00
01/21/03	PREPARE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: MISSING RESPONSES; PREPARE OBJECTIONS TO 10TH SET OF INTERROGATORIES AND 9TH SET OF RFP; LETTER TO B. BAYO OF PSC;	1.50
01/21/03	TELEPHONE CONFERENCE WITH KIRSTEN WEEKS RE: MISSING RESPONSES.	0.00
01/23/03	TELEPHONE CONFERENCE WITH K. WEEKS RE: OUTSTANDING DISCOVERY ISSUES; EMAIL M. FRIEDMAN; PREPARE SUPP. RESPONSES TO STAFF'S 1ST AND 8TH SET OF INTERROGA-	5.00

Continued

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59-2783536

UTILITIES, INC

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

	TORIES; EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE:	
01/23/03	CONFIDENTIAL CLASSIFICATION REQUEST; TELEPHONE CONFERENCE WITH R. FREEMAN (PSC AUDIT); ANALYZE LETTER FROM R. FREEMAN RE: CONFIDENTIAL CLASSIFICATION DETERMINATION.	0.00
01/24/03	PREPARE SUPPLEMENTAL RESPONSE TO OPC'S FIRST SET OF INTERROGATORIES; EMAIL F. SEIDMAN; TELEPHONE CONFERENCE WITH S. LUBERTOZZI AND D. ORR; UPDATE STATUS REPORT ON DISCOVERY; PREPARE	2.50
01/24/03	SUPPLEMENTAL RESPONSE TO STAFF'S FIRST SET OF INTERROGATORIES; FAX S. LUBERTOZZI; PREPARE AFFIDAVIT; TELEPHONE CONFERENCE WITH S. RILEY OF OPC.	0.00
01/27/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED.	0.20
01/27/03	LETTER TO H. GOWER, S. LUBERTOZZI; PREPARE RESPONSE TO INTERROGATORIES; FAX TO S. LUBERTOZZI; LETTER TO B. BAYO; REVIEW TESTIMONY OF H. GOWER; TELEPHONE CONFERENCE WITH K. WEEKS RE: GAIN ON SALE; LETTER TO K. WEEKS RE:	2.50
01/27/03	GAIN ON SALE LANGUAGE.	0.00
01/28/03	PREPARE SECOND AMENDED APPLICATION FOR CONFIDENTIAL CLASSIFICATION; EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: REQUEST FOR CONFIDENTIAL CLASSIFICATION; PREPARE TESTIMONY OF H. GOWER AND S. LUBERTOZZI; TELEPHONE	3.50
01/28/03	CONFERENCE WITH C. BECK OF OPC; PREPARE LETTER TO S. LUBERTOZZI RE: NEW DISCOVERY.	0.00
01/30/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, S. RILEY; REVIEW MOTION TO COMPEL; LETTER TO S. LUBERTOZZI; PREPARE UPDATED DISCOVERY SCHEDULE; EMAIL S. LUBERTOZZI; PREPARE SUPP. TO STAFF'S FIRST SET OF INTERROGATORIES; TELEPHONE CONFERENCE	3.00

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UTILITIES, INC

INVOICE # 26357
FEBRUARY 19, 2003
FILE # 30057-0040

PAGE 4

01/30/03	WITH H. GOWER RE: GAIN ON SALE ISSUES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR.	0.00	
01/31/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR RE: RESPONSES TO INTERROGATORIES (#8 AND #6); REVIEW OPC 5TH MOTION TO COMPEL; REVIEW AND PREPARE RESPONSES TO OPC'S 8TH AND 6TH SET OF INTERROGATORIES; TELEPHONE CONFERENCE WITH GOWER.	3.50	
		44.00	
			9,900.00
	FEDERAL EXPRESS	75.79	
	TELECOPIER	103.00	
	PHOTOCOPIES	69.75	
	TOTAL COSTS ADVANCED		248.54
	TOTAL STATEMENT		$10,148.54

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F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

V8662

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

090-0600-1863012

MATTER 2002 RATE CASE - UIF

02/03/03	LETTER TO PSC AUDIT STAFF RE: AUDIT EXCEPTIONS; FAX TO FRANK SEIDMAN AND STEVE LUBERTOZZI; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	0.40
02/03/03	LETTER TO S. LUBERTOZZI RE: 5TH MOTION TO COMPEL, ANSWERS TO STAFF'S FIRST SET OF INTERROGATORIES, OPC'S 6TH AND 8TH SETS; PREPARE RESPONSE TO MOTIONS TO COMPEL; EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; PREPARE	4.00
02/03/03	SUPPLEMENTAL ANSWERS TO STAFF'S FIRST SET OF INTERROGATORIES; LETTER TO B. BAYO; PREPARE DISCOVERY STATUS REPORT AND EMAIL TO S. LUBERTOZZI AND D. RASMUSSEN.	0.00
02/04/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: STATUS OF DISCOVERY PRPEARE TESTIMONY OF H. GOWER; EMAIL TO F. SEIDMAN RE: AUDIT; PREPARE SUPPLEMENTAL RESPONSE TO OPC'S RFP #1; PREPARE RESPONSE TO MOTION TO COMPEL.	2.00
02/05/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, K. WEEKS RE: RESPONSES TO DISCOVERY REQEUSTS; PREPARE SUPPLEMENTAL RESPONSE TO OPC SECOND REQUEST FOR PRODUCTION, FIRST SET OF INTERROGATORIES; EMAIL H. GOWER; EMAIL A. ROOS; TELEPHONE	1.50
02/05/03	CONFERENCE WITH ROBERT FREEMAN AT PSC RE: AUDIT.	0.00
02/06/03	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING DISCOVERY RESPONSES.	0.30
02/06/03	TELEPHONE CONFERENCE WITH BOB FREEMAN (PSC) RE: WORK PAPERS RESPONSIVE TO INT. 147 AND 138; PREPARE RESPONSES TO OPC'S	4.00

22,448.41
2

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	FIRST AND SECOND SET OF INTERROGATORIES, FIRST AND SECOND REQUEST FOR PRODUCTION; TELEPHONE CONFERENCE WITH S. LUBERTOZZI;	
02/06/03	EMAIL S. LUBERTOZZI; TELEPHONE CONFERENCE WITH D. ORR; TELEPHONE CONFERENCE WITH A. ROOS; TELEPHONE CONFERENCE WITH J. SMALL FO PSC RE: AUDIT WORKPAPERS.	0.00
02/07/03	TELEPHONE CONFERENCE WITH S. HUDSON OF PSC RE: MRI'S; EMAIL S. LUBERTOZZI; EMAIL F. SEIDMAN; TELEPHONE CONFERENCE WITH D. ORR; TELEPHONE CONFERENCE WITH S. REILLY OF OPC RE: SYSTEM MAPS TO BE UPDATED; PREPARE DRAFT RESPONSE TO	3.50
02/07/03	INTERROGATORY #103; LETTER TO S. LUBERTOZZI, B. BAYO; TELEPHONE CONFERENCE WITH R. GERVASI AND S. REILLY.	0.00
02/07/03	TELEPHONE CONFERENCE WITH T. MERCHANT RE: MONTHLY REPORTS, INTERIM RATES; EMAIL TO S. LUBERTOZZI.	0.20
02/10/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI REGARDING RESPONSES TO STAFF DISCOVERY; TELEPHONE CONFERENCE WITH MS. ROSS CONCERNING SAME.	0.60
02/10/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI; PREPARE ANSWERS TO STAFF'S SECOND SET OF INTERROGATORIES AND CITIZENS' SECOND SET OF INTERROGATORIES AND AFFIDAVITS; TELEPHONE CONERENCE WITH AMANDA ROSS; EMAILS TO S. LUBERTOZZI RE: AUDIT AND	4.00
02/10/03	DIRECT TESTIMONY; EMAIL F. SEIDMAN.	0.00
02/10/03	TELEPHONE CONFERENCE WITH STEVE LUBERTOZZI RE: MONTHLY REPORTS FOR LAKE GROVES.	0.10
02/11/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY HOLLEY WHO TELEPHONED REGARDING E-SCHEDULES.	0.20
02/11/03	TELEPHONE CONFERENCE WITH K. WEEKS; EMAIL J. SILVEY, F. SEIDMAN RE: ANSWERS	4.00

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	TO INTERROGATORIES; TRAVEL TO PSC OFFICE IN ORLANDO TO VIEW WORKPAPERS; TELEPHONE CONFERENCE WITH J. PARRISH OF PSC RE: WORKPAPERS; FAX LETTER TO J. PARRISH	
02/11/03	RE: COPIES OF WORKPAPERS; EMAIL A. ROSS; FAX D. ORR AND D. RASMUSSEN RE: AUDIT ADJUSTMENTS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; LETTER TO B. BAYO; FAX S. REILLY AND R. GERVASI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.00
02/12/03	PREPARE AFFIDAVIT; PREPARE RESPONSES TO OPC 10TH SET OF INTERROGATORIES AND 9TH REQUEST FOR PRODUCTION; EMAIL K. WEEKS; TELEPHONE CONFERENCE WITH K. WEEKS RE: MOTIONS TO COMPEL AND NEED TO COMPLETE DISCOVERY IN 10 DAYS; TELEPHONE	6.00
02/12/03	CONFERENCE WITH H. GOWER AND S. LUBERTOZZI RE: TESTIONY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: OUSTANDING; TELEPHONE CONFERENCE WITH J. SILVEY RE: RESPONSES TO INTERROGATORIES;	0.00
02/12/03	TELEPHONE CONFERENCE WITH H. GOWER RE: GAIN ON SALE TESTIMONY; TELEPHONE CONFERENCE WITH R. GERVASI; EMAIL TO R. GERVASI; EMAIL TO A. ROOS.	0.00
02/13/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AND MR. GOWER REGARDING GAIN ON SALE PREFILED TESTIMONY.	0.80
02/13/03	TELEPHONE CONFERENCE WITH A. ROSS; EMAIL R. GERVASI; PREPARE RESPONSES TO EIGHTH RFP; TELEPHONE CONFERENCE WITH H. GOWER RE: TESTIMONY; FAX F. SEIDMAN, D. ORR, S. LUBERTOZZI AND D. RASMUSSEN; EMAIL F. SEIDMAN DISCOVERY ORDER; REVIEW ORDER;	3.50
02/13/03	TELEPHONE CONFERENCE WITH C. BECK (OPC); CONFERENCE CALL WITH H. GOWER AND S. LUBERTOZZI; TELEPHONE CONFERENCE WITH K. WEEKS; EMAIL K. WEEKS; PREPARE RESPONSES TO 10TH SET OF INTERROGATORIES, 9TH RFP, H. GOWER TESTIMONY.	0.00

Continued

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ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

02/14/03	PREPARE DIRECT TESTIMONY OF H. GOWER AND S. LUBERTOZZI; TELEPHONE CONFERENCE WITH H. GOWER, S. LUBERTOZZI AND K. WEEKS; PREPARE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES, OPC'S 6TH, 7TH AND 10TH SET OF INTERROGATORIES AND 9TH	7.00
02/14/03	REQUEST FOR PRODUCTION; TELEPHONE CONFERENCE WITH R. GERVASI.	0.00
02/14/03	TELEPHONE CONFERENCE WITH D. RASMUSSEN RE: INTERROGATORIES AND REQUEST FOR PRODUCTION BY CITY OF CLERMONT; TELEPHONE CONFERENCE WITH D. ORR.	0.30
02/17/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR, K. WEEKS; EMAILS TO D. ORR, S. LUBERTOZZI, A. ROSS; TELEPHONE CONFERENCE WITH C. BECK OF OPC AND R. GERVASI; PREPARE RESPONSES TO STAFF'S 1ST AND 2ND SETS OF INTERROGATORIES;	5.50
02/17/03	LETTERS TO B. BAYO; FAX A. ROSS, C. BECK.	0.00
02/18/03	TELEPHONE CONFERENCE WITH R. GERVASI; FAX TO R. GERVASI; LETTER TO R. GERVASI; TELEPHONE CONFERENCE WITH K. FLYNN OF PSC; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; EMAIL A. ROSS; FAX A. ROSS; TELEPHONE CONFERENCE WITH D. ORR;	5.00
02/18/03	PREPARE RESPONSE TO OPC'S 10TH SET OF INTERROGATORIES; RESEARCH PSC ORDERS; REVIEW ORDER COMPELLING DISCOVERY.	0.00
02/19/03	PREPARE RESPONSES TO STAF AND OPC INTERROGATORIES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR; EMAIL TO S. LUBERTOZZI, K. WEEKS, J. SILVEY AND D. ORR; FAX TO R. GERVASI; LETTER TO B. BAYO.	5.00
02/20/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI, D. ORR; FAX TO R. GERVASI; EMAIL R. GERVASI; PREPARE UPDATED DISCOVERY SCHEDULE, SUPPLEMENT TO OPC'S 7TH SET OF	6.00

Continue

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F.E.I. # 59-2783536

UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	INTERROGATORIES.	
02/21/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED TO DISCUSS SPECIFIC RESPONSE TO STAFF INTERROGATORIES.	0.50
02/21/03	PREPARE SUPPLEMENTAL RESPONSES TO OPC'S 1ST SET OF INTERROGATORIES AND 2ND SET OF RFP; LETTERS TO B. BAYO; LETTER TO S. LUBERTOZZI; FAX AND EMAIL TO S. LUBERTOZZI; TELEPHONE CONFERENCE WITH D. ORR; EMAIL D. ORR; PREPARE RESPONSE TO	3.00
02/21/03	9TH SET OF INTERROGATORIES.	0.00
02/22/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING PSC STAFF INTERROGATORIES.	0.30
02/22/03	PREPARE RESPONSES TO 1ST, 2ND, 4TH, 6TH, 7TH, 9TH AND 10TH SETS OF INTERROGATORIES, AND 2ND 6TH AND 9TH SETS OF RFP; FAX S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	5.00
02/24/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO TELEPHONED REGARDING DISCOVERY RESPONSE; RESEARCH AND FAX ABANDONMENT POLICY TO MR. LUBERTOZZI.	1.00
02/24/03	PREPARE RESPONSES TO OPC INTERROGATORIES AND RFP; LETTERS TO B. BAYO; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, K. WEEKS AND J. SILVEY; EMAILS TO J. SILVEY, S. LUBERTOZZI AND K. WEEKS.	5.50
02/25/03	PREPARE RESPONSES TO STAFF DISCOVERY REQUESTS; TELEPHONE CONFERENCE WITH K. WEEKS RE: RATE CASE EXPENSE; LETTER TO B. BAYO; COMMUNICATION WITH R. GERVASI OF PSC AND S. BURGESS OF OPC.	2.50
02/26/03	PREPARE RESPONSES TO STAFF'S INTERROGATORIES (3) AND RFP (4); MEET WITH CLIENT RE: SUPPORTING DOCUMENTS; LETTERS TO B. BAYO, S. BURGESS, R. GERVASI, C. BECK; COMMUNICATIONS WITH CLIENT.	1.00
02/27/03	PREPARE RESPONSE TO OPC 10TH AND 11TH	2.50

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UTILITIES, INC

INVOICE # 26525
MARCH 14, 2003
FILE # 30057-0040

	SETS OF RFP, 10TH SET OF INTERROGATORIES; LETTER TO CLIENT TRANSMITTING OPC'S 12TH SET OF INTERROGATORIES AND RFP; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH CLIENT RE: AFFIDAVITS		
02/27/03	AND RESPONSES; COMMUNICATION WITH CLIENT RE: DISCOVERY.	0.00	
02/28/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED REGARDING DEPOSITION; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI.	0.50	
02/28/03	PREPARE RESPONSES TO INTERROGATORIES AND RFP; COMMUNICATIONS WITH CLIENT; TELEPHONE CONFERENCE WITH CLIENT, R. GERVASI OF PSC RE: DEPOSITION OF S. LUBERTOZZI; REVUEW AYDUT EXCEPTIONS; LETTER TO B. BAYO.	4.00	
		89.70	
			20,182.50

LONG DISTANCE CALLS	15.50	
FEDERAL EXPRESS	748.51	
TRAVEL EXPENSE	7.20	
TELECOPIER	415.50	
PHOTOCOPIES	83.70	
PHOTOCOPIES	965.50	
LEXIS SERVICE	30.00	
TOTAL COSTS ADVANCED		2,265.91
TOTAL STATEMENT		$22,448.41

OK

PLEASE REFER TO INVOICE # WHEN REMITTING

FedEx

Invoice Number: 4-620-81362
Invoice Date: Mar 17, 2003
Account Number: 0606-2634-0

17707

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 21, 2003 **Payor: Shipper** **Reference: 090-RATE CARE-OUTSTANDIN**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529823
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	3.0 lbs, 1.4 kgs
Delivered	Feb 24, 2003 09:47
Svc Area	A2
Signed by	M.PARKS
FedEx Use	057075900/01552/_

Sender	Recipient
STEVE LUBERTOZZI	MS VALERIE LORD
UTILITIES INC	ROSE SUNDSTROM & BENTLEY LLP
2335 SANDERS RD	600 S NORTHLAKE BLVD STE 160
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

090 -

Transportation Charge		29.25
Discount		-4.97
Fuel Surcharge		0.97
Total Transportation Charges	**USD $**	**25.25**

Shipment Detail Subtotal ..... **USD $** **25.25**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 21, 2003 **Payor: Shipper** **Reference: 090-RC OPC 11 RFD**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287530334
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	1.0 lbs. 0.5 kgs
Delivered	Feb 24, 2003 09:47
Svc Area	A2
Signed by	M.PARKS
FedEx Use	057075900/01552/

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BENTLEY
600 S NORTHLAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

090 -

Transportation Charge		23.75
Discount		-4.04
Fuel Surcharge		0.79
Total Transportation Charges	**USD $**	**20.50**

Shipment Detail Subtotal ..... **USD $** **20.50**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 27, 2003 **Payor: Shipper** **Reference: C/F RATE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529889
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 28, 2003 10:40
Svc Area	A2
Signed by	M.PARKS
FedEx Use	059009260/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD
RARE SUNDSTROM & BENTLEY LLP
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 26, 2003 **Payor: Shipper** **Reference: UIF RATE CASSER**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287529856
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 27, 2003 10:29
Svc Area	A2
Signed by	M.PARKS
FedEx Use	057305350/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD
ROSE SUNDSTROM VENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 28, 2003 **Payor: Shipper** **Reference: UIF RATE CHASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	837287530415
Service Type	FedEx Standard Overnight
Package Type	Customer Packaging
Zone	5
Packages	1
Weight	20.0 lbs. 9.1 kgs
Delivered	Mar 03, 2003 11:17
Svc Area	A1
Signed by	L.OXLEY
FedEx Use	060013090/01349/

Sender	Recipient
J SMALL	J SMALL
UTILITIES INC	FPSC
2335 SANDERS RD	400 WEST ROBINSON ST STE N 512
NORTHBROOK IL 60062-6196 US	ORLANDO FL 32801 US

Transportation Charge		61.75
Discount		-10.50
Fuel Surcharge		2.05
Total Transportation Charges	**USD $**	**53.30**

Shipment Detail Subtotal ..... **USD $** **53.30**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Feb 24, 2003 **Payor: Shipper** **Reference: UIF RETE CASE**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.00% to this shipment.
- Distance Based Pricing, Zone 5
- 1st attempt Feb 24, 2003 at 12:01 AM.
- Weather delay - Snow.

Tracking ID	837287529845
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Feb 26, 2003 10:01
Svc Area	A2
Signed by	M.PRAKS
FedEx Use	056012380/00219/_

Sender
STEVE LUBERTOZZI
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
MS VALERIE LORD MS MANTY F
ROSE SUNDSTROM & BENTLEY LLP
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge		0.50
Total Transportation Charges	**USD $**	**13.10**

Shipment Detail Subtotal ..... **USD $** **13.10**

18636

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(850) 877-6555

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F.E.I. # 59-2783536

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

(V 8662)

INVOICE # 26522
MARCH 14, 2003
FILE # 30057-0023

PAGE 1

UIF Rate Case

MATTER FF SOUTH & CO, INC. VS. UTILITIES, INC of Florida

02/14/03	TELEPHONE CONFERENCE WITH STEVE LUBERTOZZI RE: DISMISSAL OF ACTION.	0.30	
		0.30	
			67.5(
	LONG DISTANCE CALLS	0.50	
	TOTAL COSTS ADVANCED		0.5(
	TOTAL STATEMENT		$68.0(

OK (2)

PLEASE REFER TO INVOICE # WHEN REMITTING

090-0600-1863012

FedEx

Invoice Number: 4-668-45646
Invoice Date: Apr 14, 2003
Account Number: 0606-2634-0
Page: 37 of 69

19847

FedEx Express Shipment Detail By Reference (Original)

Picked up: Mar 28, 2003 **Payor: Shipper** **Reference: 090-RC-OPC'S 12TH**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	838933669078
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	4.0 lbs, 1.8 kgs
Delivered	Mar 31, 2003 10:07
Svc Area	A2
Signed by	M.PARKS
FedEx Use	087252150/01552/_

Sender
KRISTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BERTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		32.25
Discount		-5.48
Fuel Surcharge		1.20
Total Transportation Charges	**USD $**	**27.97**

090-RCC-186302

Shipment Detail Subtotal ..... **USD $** **27.97**

FedEx

Invoice Number: 4-668-45646
Invoice Date: Apr 14, 2003
Account Number: 0606-2634-0

FedEx Express Shipment Detail By Reference (Original)

Picked up: Apr 04, 2003 **Payor: Shipper** **Reference: 090-13171SPH-BC**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	838933668987
Service Type	FedEx Priority Overnight
Package Type	FedEx Pak
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Apr 07, 2003 09:43
Svc Area	A2
Signed by	V.LORD
FedEx Use	094202270/01552/_

Sender	Recipient
KIRSTEN WELLS	VALERIE LORD
UTILITIES INC	ROSE SUNDSTRON & BENTLEY
2335 SANDERS RD	600 S NORTH LAKE BLVD STE 160
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		23.75
Discount		-4.04
Fuel Surcharge		0.89
Total Transportation Charges	**USD $**	**20.60**

Shipment Detail Subtotal ..... **USD $** **20.60**

FedEx

Invoice Number: [illegible]
Invoice Date: Apr 14, 2003
Account Number: 0606-2634-0
Page: 35 of 69

FedEx Express Shipment Detail By Reference (Original)

Picked up: Apr 04, 2003 **Payor: Shipper** **Reference: 090-0PC 13TH SET RFP 99**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 4.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	838933668976
Service Type	FedEx Priority Overnight
Package Type	FedEx Box
Zone	5
Packages	1
Weight	15.0 lbs, 6.8 kgs
Delivered	Apr 07, 2003 09:43
Svc Area	A2
Signed by	V.LORD
FedEx Use	094202270/01552/_

Sender
KIRSTEN WEEKS
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
VALERIE LORD
ROSE SUNDSTROM & BENTLEY
600 S NORTH LAKE BLVD STE 160
ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		60.25
Discount		-10.24
Fuel Surcharge	090-0000-1803012	2.25
Total Transportation Charges	**USD $**	**52.26**

Shipment Detail Subtotal ..... **USD $** **52.26**

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2783536

17861

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V 8662

UTILITIES, INC
C/O MS. SUE AYLIN
2335 SANDERS RD
NORTHBROOK, IL 60062

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

MATTER 2002 RATE CASE

VIF

090-0600-1863012

03/02/03	PREPARE RESPONSES TO OPC'S 12TH SET OF INTERROGATORIES; COMMUNICATIONS WITH CLIENT, H. GOWER.	2.00
03/03/03	PREPARE RESPONSES TO OPC'S 12TH SET OF RFP AND INTERROGATORIES; TELEPHONE CONFERENCE WITH S. LUBERTOZZI AND K. WEEKS; REVIEW FILE FOR PREVIOUS RESPONSES; TELEPHONE CONFERENCE WITH H. GOWER; COMMUNICATIONS WITH CLIENT.	3.00
03/04/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED; REVIEW AND FORWARD CORRESPONDENCE REGARDING UPCOMING MEETING; COMPILE INFORMATION FOR MR. LUBERTOZZI AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI.	0.80
03/04/03	TELEPHONE CONFERENCE WITH H. GOWER; PREPARE RESPONSES TO OPC INTERROGATORIES AND REQUESTS FOR PRODUCTION - 12TH SETS; COMMUNICATIONS WITH CLIENT; PREPARE RESPONSES TO DISCOVERY.	2.00
03/05/03	COMMUNICATIONS WITH CLIENT RE: DISCOVERY; FAX TO S. LUBERTOZZI; COMMUNICATIONS WTIH H. GOWER RE: CONSULTANT INVOICES; PREPARE DISCOVERY; TELEPHONE CONFERENCE WITH H. GOWER.	4.00
03/06/03	REVIEW OPC'S MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME; INTRA-OFFICE CONFERENCE CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SAME.	0.80
03/06/03	TELEPHONE CONFERENCE WITH CLIENT RE: AUDIT EXCEPTIONS AND FILING WITH COMMISSION; TELEPHONE CONFERENCE WITH T. MERCHANT RE: AUDIT EXCEPTIONS; RESEARCH FILE FOR RESPONSES.	3.50

18,420.76

(2)

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F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

03/06/03	COMMUNICATIONS WITH H. GOWER; FAX TO H. GOWER; PREPARE RESPONSE TO OPC'S MOTION TO DISMISS; PREPARE REQUEST FOR ORAL ARGUMENT; TELEPHONE CONFERENCE WITH CLIENT; COMMUNICATIONS WITH CLIENT; LETTER TO B. BAYO; AND CLIENT RE: 13TH	6.00
03/06/03	SET OF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH T. MERCHANT RE: AUDIT EXCEPTIONS.	0.00
03/07/03	TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI REGARDING OPC'S MOTIONS AND SCHEDULING ISSUES; LETTER TO OPC ATTORNEY BURGESS CONCERNING SAME.	0.60
03/07/03	COMMUNICATIONS WITH CLIENT RE: DATA REQUESTS; LETTER TO B. BAYO RE: DATA REQUESTS; TELEPHONE CONFERENCE WITH T. MERCHANT RE: SAME.	1.00
03/08/03	REVIEW OPC'S REQUESTS FOR PRODUCTION OF DOCUMENTS.	1.00
03/10/03	SEVERAL TELEPHONE CONFERENCES WITH OPC ATTORNEY BURGESS; TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI.	0.90
03/10/03	PREPARE DISCOVERY PRODUCED TO DATE; TELEPHONE CONFERENCE WITH R. GERVASI RE: DEPOSITION OF S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DEPOSITION, RESPONSES TO AUDIT; COMMUNICATIONS WITH CLIENT RE: DISCOVERY	7.00
03/10/03	TO BE ANSWERED; PREPARE OBJECTIONS TO OPC'S 13TH SET OF INTERROGATORIES.	0.00
03/11/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI IN PREPARATION FOR HIS DEPOSITION; PARTICIPATE IN DEPOSITION; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AFTERWARDS; TELEPHONE CONFERENCE WTIH OPC ATTORNEY BURGESS WHO TELEPHONED	2.20
03/11/03	REGARDING MOTIONS; LETTER TO MR. LUBERTOZZI CONCERNING SAME.	0.00
03/11/03	ATTEND DEPOSITION OF S. LUBERTOZZI;	5.00

Continue

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TALLAHASSEE, FLORIDA 32302-1567

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UTILITIES, INC.

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

	REVIEW DOCUMENTS FOR DEPOSITION; LETTER TO S. LUBERTOZZI RE: LATE FILED EXHIBITS; TELEPHONE CONFERENCE WITH A. ROSS, J. SMALL RE: SUPPLEMENTAL AUDIT DATED JAN. 24, 2003 AND CASH BALANCE	
03/11/03	CALCULATIONS; TELEPHONE CONFERENCE WITH S. LUBERTOZZI, J. LINGO, R. GERVASI RE: LATED FILED EXHIBITS; TELEPHONE CONFERENCE WITH S. BURGESS RE: MOTION TO DISMISS.	0.00
03/12/03	TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING DISCOVERY.	0.30
03/12/03	TELEPHONE CONFERENCE WITH J. SMALL (PSC AUDIT STAFF) RE: WORK PAPERS FOR OPC INT. #174; COMMUNICATIONS WITH CLIENT AND PSC RE: LATE FILED EXHIBITS; FAX A. ROSS WORKPAPERS; FAX J. SMALL WORKPAPERS.	0.80
03/13/03	SEVERAL TELEPHONE CONFERENCES WITH PSC ATTORNEY GERVASI; TELEPHONE CONFERENCE WITH PSC ATTORNEY GERVASI WHO TELEPHONED REGARDING CONFERENCE; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI REGARDING SAME; REVIEW OPC PROPOSED AGREEMENT AND	2.30
03/13/03	PLEADING AND TELEPHONE CONFERENCE WITH MR. LUBERTOZZI CONCERNING SAME; TELEPHONE CONFERENCE WITH OPC ATTORNEY BURGESS.	0.00
03/14/03	TELEPHONE CONFERENCE WITH J. LINGO OF PSC AND S. LUBERTOZZI; TELEPHONE CONFERENCE WITH S. LUBERTOZZI; RESEARCH CASE CITATION FOR H. GOWER; PREPARE OBJECTIONS TO OPC'S 13TH SET OF INTERROGATORIES AND RFP; PREPARE	4.00
03/14/03	WITHDRAWAL OF OBJECTIONS; LETTER TO H. GOWER; LETTER TO S. LUBERTOZZI; REVIEW OPC'S NOTICE OF WITHDRAWAL.	0.00
03/17/03	PREPARE LATE FILED EXHIBITS TO DEPOSITION OF S. LUBERTOZZI; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH R.	3.50

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

	GERVASI; PREPARE NOTICE OF FILING WITHDRAWAL OF REQUEST FOR ORAL ARGUMENT AND SUPPLEMENTAL RESPONSES TO OPC'S	
03/17/03	FIFTH SET OF RFP; LETTER TO R. GERVASI RE: STAFF INTERROGATORIES; LETTER TO B. BAYO; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.00
03/18/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: OPC REQUESTS FOR PRODUCTION, DEPOSITION TRANSCRIPT; COMMUNICATIONS WITH CLIENT RE: DEPOSITION TRANSCRIPT; REVIEW DEPOSITION OF S. LUBERTOZZI.	2.00
03/24/03	LETTER TO S. LUBERTOZZI RE: SECOND ORDER REVISING SCHEDULE; COMMUNICATIONS WITH CLIENT RE: DISCOVERY DEADLINES.	0.30
03/25/03	LETTER TO B. BAYO RE: AUDIT EXCEPTIONS - RESPONSES OF UIF TO UIF AND WATER SERVICE CORP. STAFF AUDITS; LETTER TO S. LUBERTOZZI RE: SECOND AMENDED REQUEST FOR CONFIDENTIAL CLASSIFICATION;	1.00
03/25/03	TELEPHONE CONFERENCE WITH A. ROSS RE: AUDIT EXCEPTIONS; LETTER TO B. BAYO RE: ADDITIONAL RESPONSES TO STAFF AUDIT AND EXCEPTIONS.	0.00
03/26/03	TELEPHONE CONFERENCE WITH S. LUBERTOZZI RE: DISCOVERY; COMMUICATIONS WITH CLIENT RE: DISCOVERY, OPC INTERROGATORIES; TELEPHONE CONFERENCE WITH C. BECK OF OPC RE: DISCOVERY; PREPARE RESPONSES TO DISCOVERY.	1.00
03/27/03	TELEPHONE CONFERENCE WITH K. WEEKS RE: OPC DISCOVERY; TELEPHONE CONFERENCE WITH C. BECK.	0.20
03/28/03	TELEPHONE CONFERENCE WITH C. BECK RE: DISCOVERY; TELEPHONE CONFERENCE WITH K. WEEKS; COMMUNICATIONS WITH CLIENT RE: DISCOVERY; TELEPHONE CONFERENCE WITH S. LUBERTOZZI.	0.30
03/29/03	PREPARE RESPONSES TO OPC 12TH SETS OF INTERROGATORIES AND RFP; COMMUNICATIONS	2.00

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I. # 59-2783536

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

INVOICE # 26650
APRIL 11, 2003
FILE # 30057-0040

	WITH CLIENT.		
03/31/03	PREPARE RESPONSES TO OPC'S 12TH SETS OF INTERROGATORIES AND RFP; TELEPHONE CONFERENCE WITH CLIENT; COMMUNICATIONS WITH CLIENT; LETTER TO B. BAYO RE: NOTICE OF SERVICE OF INTERROGATORIES AND RFP; RESEARCH SUPREME COURT CASES FOR	5.00	
03/31/03	H, GOWER; COMMUNICATIONS WITH H. GOWER.	0.00	
		62.50	
			14,062.50

LONG DISTANCE CALLS	13.50	
FEDERAL EXPRESS	502.38	
TELECOPIER	180.50	
PHOTOCOPIES	1,531.82	
PHOTOCOPIES	1,110.50	
EXTRA CLERICAL SUPPORT	263.93	
LEXIS SERVICE	755.63	
TOTAL COSTS ADVANCED		4,358.26
TOTAL STATEMENT		$18,420.76

OK Stmd

PLEASE REFER TO INVOICE # WHEN REMITTING

Invoice Number: 4-669-04488
Invoice Date: Apr 23, 2003
Account Number: 0606-2634-0
Page: 15 of 29

20620

...ss Shipment Detail By Reference (Original)

...16, 2003 **Payor: Shipper** **Reference: 090-RC OPC 13TH INT LFE**

... FedEx has applied a fuel surcharge of 5.50% to this shipment.
...ed Pricing, Zone 5

	838933667454
...ype	FedEx Priority Overnight
...Type	FedEx Envelope
	5
	1
	1.0 lbs, 0.5 kgs
...livered	Apr 17, 2003 09:38
...e Area	A2
...ned by	M.PARKS
...dEx Use	106156460/00219/_

Sender	Recipient
KIRSTEN WEEKS	VALERIE LORD
UTILITIES INC	ROSE SUNSTROM & BENTLEY
2335 SANDERS RD	600 S NORTH LAKE BLVD SUITE 16
NORTHBROOK IL 60062-6196 US	ALTAMONTE SPRINGS FL 32701 US

Transportation Charge		16.15
Discount		-3.55
Fuel Surcharge	090 - 0601 1863012	0.69
Total Transportation Charges	**USD $**	**13.29**

Shipment Detail Subtotal ..... **USD $** **13.29**

FedEx Express Shipment Detail By Reference (Original)

Picked up: Apr 16, 2003 **Payor: Shipper** **Reference: 090-0601**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.50% to this shipment.
- Distance Based Pricing, Zone 5

Tracking ID	838933668612
Service Type	FedEx Priority Overnight
Package Type	FedEx Envelope
Zone	5
Packages	1
Weight	1.0 lbs, 0.5 kgs
Delivered	Apr 17, 2003 09:43
Svc Area	A2
Signed by	F.FROYINGER
FedEx Use	106156460/00219/_

Sender
MICHELLFCOHN
UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062-6196 US

Recipient
LEAH
UIF
200 WATHERSIFELD AVE
ALTAMONTE SPRINGS FL 32714 US

Transportation Charge		16.1
Discount		-3.5
Fuel Surcharge	090-0601- [redacted]	0.6
Total Transportation Charges	**USD $**	**13.2**

Shipment Detail Subtotal ..... **USD $** **13.2[illegible]**

15179

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 2 8 2002

V13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056 -7
Project No: U0722/19050-7
Re: Crescent Heights Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

*** * * * * * PROJECT BILLING SUMMARY * * * * * ***

CURRENT INVOICE (Invoice # 19056 -7 is enclosed)

Labor and Expenses	$750.00
CURRENT INVOICE TOTAL	**$750.00**

SW 2/4 (2)

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$979.00
Total Billed to Date	$979.00
Less Amount Received	0.00
Total Due	$979.00

090.0600 - 1863013 ~~1863012~~

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056 -7
Project No: U0722

*******INVOICE******

Professional services rendered through January 5, 2003.

Crescent Heights Service Area Mapping

Total Labor and Expenses:	**$750.00**
Invoice Total	**$750.00**

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 2 8 2002

13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003

Attention:
Invoice No: 19056 -5
Project No: U0722/19056-5
Re: Park Ridge Service Area Mapping

Billing through January 5, 2003.

* * * * * * **PROJECT BILLING SUMMARY** * * * * * *

CURRENT INVOICE (Invoice # 19056 -5 is enclosed)

Labor and Expenses	$200.00
CURRENT INVOICE TOTAL	**$200.00**

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$837.50
Total Billed to Date	$837.50
Less Amount Received	0.00
Total Due	$837.50

1863013
090.0600-1863012

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

...ilites, Inc.
...00 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056 -5
Project No: U0722

*****INVOICE*****

Professional services rendered through January 5, 2003.

Park Ridge Service Area Mapping

Total Labor and Expenses:	**$200.00**
Invoice Total	**$200.00**

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 2 8 2002

√13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056 -6
Project No: U0722/19056-6
Re: Little Wekiva Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

*** * * * * * PROJECT BILLING SUMMARY * * * * * ***

CURRENT INVOICE (Invoice # 19056 -6 is enclosed)

Labor and Expenses	$350.00
CURRENT INVOICE TOTAL	**$350.00**

Jan 24

2

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$715.00
Total Billed to Date	$715.00
Less Amount Received	0.00
Total Due	$715.00

090-0600-~~186 3012~~ 186 3013

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056 -6
Project No: U0722

*******INVOICE******

Professional services rendered through January 5, 2003.

Little Wekiva Service Area Mapping

Total Labor and Expenses:	**$350.00**
Invoice Total	**$350.00**

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 28 2002

V13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056 -8
Project No: U0722/19056-8
Re: Davis Shores Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

*** * * * * * PROJECT BILLING SUMMARY * * * * * ***

CURRENT INVOICE (Invoice # 19056 -8 is enclosed)

2

Labor and Expenses	$670.00
CURRENT INVOICE TOTAL	**$670.00**

Sep 2/4

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$1,062.50
Total Billed to Date	$1,062.50
Less Amount Received	0.00
Total Due	$1,062.50

090-0600-1863013 ~~1863012~~

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056 -8
Project No: U0722

*****INVOICE*****

Professional services rendered through January 5, 2003.

Davis Shores Service Area Mapping

Total Labor and Expenses:	**$670.00**
Invoice Total	**$670.00**

RECEIVED
JAN 2 8 2002

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

√ 13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003

Attention:
Invoice No: 19056 -9 Billing through January 5, 2003.
Project No: U0722/19056-9
Re: Phillips Section Service Area Mapping

*** * * * * * PROJECT BILLING SUMMARY * * * * * ***

CURRENT INVOICE (Invoice # 19056 -9 is enclosed)

Labor and Expenses	$100.00
CURRENT INVOICE TOTAL	**$100.00**

2

Jan 24

CPH ENGINEERS, INC.

090-0600-1863013 ~~1863012~~

Project-To-Date

Professional Fees	$965.00
Total Billed to Date	$965.00
Less Amount Received	0.00
Total Due	$965.00

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056 -9
Project No: U0722

*****INVOICE*****

Professional services rendered through January 5, 2003.

Phillips Section Service Area Mapping

Total Labor and Expenses:	**$100.00**
Invoice Total	**$100.00**

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 28 2002

V13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19506-2
Project No: U0722/19506-2
Re: Bear Lake Estates/Jansen Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

* * * * * * **PROJECT BILLING SUMMARY** * * * * * *

CURRENT INVOICE (Invoice # 19506-2 is enclosed)

Labor and Expenses	$450.00
CURRENT INVOICE TOTAL	**$450.00**

2

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$960.00
Total Billed to Date	$960.00
Less Amount Received	0.00
Total Due	$960.00

1863013
090-0600-1863012

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056-2
Project No: U0722

*******INVOICE******

Professional services rendered through January 5, 2003.

Bear Lake Estates/Jansen Service Area Mapping

Total Labor and Expenses:	**$450.00**
Invoice Total	**$450.00**

1512

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 28 2002

V13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056-1
Project No: U0722/19056-1
Re: Crystal Lake Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

*** * * * * * PROJECT BILLING SUMMARY * * * * * ***

CURRENT INVOICE (Invoice # 19056-1 is enclosed)

Labor and Expenses	$360.36
CURRENT INVOICE TOTAL (2)	**$360.36**

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$1,067.86
Total Billed to Date	$1,067.86
Less Amount Received	0.00
Total Due	$1,067.86

090-0600-1863013
~~1863012~~

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056-1
Project No: U0722

*******INVOICE******

Professional services rendered through January 5, 2003.

Crystal Lake Service Area Mapping

Total Labor and Expenses:	**$360.36**
Invoice Total	**$360.36**

RECEIVED
JAN 2 8 2002

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

V13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056-3
Project No: U0722/19056-3
Re: Oakland Shores Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

*** * * * * * PROJECT BILLING SUMMARY * * * * * ***

CURRENT INVOICE (Invoice # 19056-3 is enclosed)

Labor and Expenses	$325.00
CURRENT INVOICE TOTAL	**$325.00**

(2)

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$953.00
Total Billed to Date	$953.00
Less Amount Received	0.00
Total Due	$953.00

090.0600-1863013 ~~1863012~~

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056-3
Project No: U0722

*****INVOICE*****

Professional services rendered through January 5, 2003.

Oakland Shores Service Area Mapping

Total Labor and Expenses:	**$325.00**
Invoice Total	**$325.00**

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

RECEIVED
JAN 2 8 2002

V 13098

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19056-4
Project No: U0722/19056-4
Re: Bear Lake Manor Service Area Mapping

January 13, 2003
Billing through January 5, 2003.

* * * * * * **PROJECT BILLING SUMMARY** * * * * * *

CURRENT INVOICE (Invoice # 19056-4 is enclosed)

Labor and Expenses		$185.00
CURRENT INVOICE TOTAL	(2)	**$185.00** SM 2/4

CPH ENGINEERS, INC.

Project-To-Date

Professional Fees	$985.00
Total Billed to Date	$985.00
Less Amount Received	0.00
Total Due	$985.00

090-0600-~~1863012~~ 1863013

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilites, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

January 13, 2003
Invoice No: 19056-4
Project No: U0722

*****INVOICE*****

Professional services rendered through January 5, 2003.

Bear Lake Manor Service Area Mapping

Total Labor and Expenses:	**$185.00**
Invoice Total	**$185.00**

13098

17654

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

RECEIVED
FEB 28 2003

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19507-1
Project No #U0722/19507-1
Re: Crystal Lake Service Area Mapping

February 18, 2003
Billing through February 2, 2003

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 19507-1 is enclosed)

2

Labor and Expenses	$288.00
CURRENT INVOICE TOTAL	**$288.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$288.00
Previous Billings	1067.86
Total Billed to Date	$1,355.86

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -1
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Crystal Lake Service Area Mapping

Total Labor and Expenses:	**$288.00**
Invoice Total	**$288.00**

V13098

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: 19507 -2
Project No: #U0722 | 19507-2
Re: Bear Lake Estates/Jansen Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -2 is enclosed)

2

Labor and Expenses	$332.26
CURRENT INVOICE TOTAL	**$332.26**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$332.26
Previous Billings	$ 960.00
Total Billed to Date	$ 1,292.26

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -2
Project No: U0722

*******INVOICE******

Professional services rendered through February 2, 2003.

Bear Lake Estates/Jansen Service Area Mapping

Total Labor and Expenses:	**$332.26**

Invoice Total **$332.26**

√13098

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

RECEIVED
FEB 28 2003

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19507 -3
Project No: #U0722/19507-3
Re: Oakland Shores Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507-3 is enclosed)

2

Labor and Expenses	$358.00
CURRENT INVOICE TOTAL	**$358.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$ 358.00
Previous Billings	$ 953.00
Total Billed to Date	$ 1,311.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -3
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Oakland Shores Service Area Mapping

Total Labor and Expenses:	**$358.00**
Invoice Total	**$358.00**

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

V 13098

RECEIVED
FEB 28 2003

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: 19507 -4
Project No: #U0722/19507-4
Re: Bear Lake Manor Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507-4 is enclosed)

(2)

Labor and Expenses	$323.00
CURRENT INVOICE TOTAL	**$323.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$ 323.00
Previous Billings	$ 985.00
Total Billed to Date	$ 1,308.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -4
Project No: U0722

*******INVOICE******

Professional services rendered through February 2, 2003.

Bear Lake Manor Service Area Mapping

Total Labor and Expenses:	**$323.00**
Invoice Total	**$323.00**

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CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

V13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: 19507 -9
Project No: #U0722/19507-9
Re: Phillips Section Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -9 is enclosed)

(2)

Labor and Expenses	$288.00
CURRENT INVOICE TOTAL	**$288.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$ 288.00
Previous Billings	$ 965.00
Total Billed to Date	$ 1,253.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -9
Project No: U0722

*******INVOICE******

Professional services rendered through February 2, 2003.

Phillips Section Service Area Mapping

Total Labor and Expenses: **$288.00**

Invoice Total **$288.00**

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

V13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: 19507 -6
Project No: #U0722/19507-6
Re: Little Wekiva Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -6 is enclosed)

2

Labor and Expenses $358.00

CURRENT INVOICE TOTAL **$358.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$358.00
Previous Billings	$ 715.00
Total Billed to Date	$ 1,073.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -6
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Little Wekiva Service Area Mapping

Total Labor and Expenses:	**$358.00**
Invoice Total	**$358.00**

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

V 13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: 19507 -8 February 18, 2003
Project No: #U0722/19507-8 Billing through February 2, 2003
Re: Davis Shores Service Area Mapping

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -8 is enclosed)

(2)

Labor and Expenses $393.00

CURRENT INVOICE TOTAL **$393.00**

CPH ENGINEERS, INC.

Project-To-Date 090-0600-1863013

Current Billing	$393.00
Previous Billings	$ 1,062.50
Total Billed to Date	$ 1,455.50

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -8
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Davis Shores Service Area Mapping

Total Labor and Expenses:	**$393.00**
Invoice Total	**$393.00**

V 13098

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: 19507 -7
Project No #U0722 / 19507-7
Re: Crescent Heights Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -7 is enclosed)

2

Labor and Expenses	$393.00
CURRENT INVOICE TOTAL	**$393.00**

CPH ENGINEERS, INC.

090 - 0600 - 1863013

Project-To-Date

Current Billing	$393.00
Previous Billings	$ 979.00
Total Billed to Date	$ 1,372.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -7
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Crescent Heights Service Area Mapping

Total Labor and Expenses: **$393.00**

Invoice Total **$393.00**

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: ~~19507-5~~
Project No: #U0722 / 19507-5
Re: Park Ridge Service Area Mapping

February 18, 2003
Billing through February 2, 2003

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 19507 -5 is enclosed)

Labor and Expenses	(2)	$288.00
CURRENT INVOICE TOTAL		**$288.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$	288.00
Previous Billings	$	837.50
Total Billed to Date	$	1,125.50

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -5
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Park Ridge Service Area Mapping

Total Labor and Expenses:	**$288.00**
Invoice Total	**$288.00**

17657

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

√ 13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
February 18, 2003
Invoice No: 19507 -13 Billing through February 2, 2003
Project No: U0722 | 19507-13
Re: Weathersfield Service Area Mapping

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 19507 -13 is enclosed)

(2)

Labor and Expenses $288.00

CURRENT INVOICE TOTAL **$288.00**

CPH ENGINEERS, INC.

090 - 0600 - 1863013

Project-To-Date

Current Billing	$ 288.00
Previous Billings	$ 1,170.00
Total Billed to Date	$ 1,458.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -13
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Weathersfield Service Area Mapping

Total Labor and Expenses:	**$288.00**
Invoice Total	**$288.00**

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

V 13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

February 18, 2003

Attention:
Invoice No: 19507 -11 Billing through February 2, 2003
Project No: U0722 / 19507-11
Re: Ravenna Service Area Mapping

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -11 is enclosed)

2

Labor and Expenses $533.00

CURRENT INVOICE TOTAL **$533.00**

David A. Cruz

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$ 533.00
Previous Billings	$ 1,617.50
Total Billed to Date	$ 2,150.50

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -11
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Ravenna Service Area Mapping

Total Labor and Expenses:	**$533.00**
Invoice Total	**$533.00**

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

V 13098

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
February 18, 2003
Invoice No: 19507 -12 Billing through February 2, 2003
Project No: U0722 / 19507-12
Re: Golden Hills Service Area Mapping

****** PROJECT BILLING SUMMARY ******

CURRENT INVOICE (Invoice # 19507 -12 is enclosed)

2

Labor and Expenses $748.00

CURRENT INVOICE TOTAL **$748.00**

CPH ENGINEERS, INC.

090-0600-1863013

Project-To-Date

Current Billing	$ 748.00
Previous Billings	$ 1,145.15
Total Billed to Date	$ 1,893.15

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -12
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Golden Hills Service Area Mapping

Total Labor and Expenses:	**$748.00**
Invoice Total	**$748.00**

√13098

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

RECEIVED
FEB 28 2003

Attention:
Invoice No: 19507 -10
Project No: U0722 19507-10
Re: Druid Hill Service Area Mapping

February 18, 2003
Billing through February 2, 2003

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19507 -10 is enclosed)

(2)

Labor and Expenses	$288.00
CURRENT INVOICE TOTAL	**$288.00**

CPH ENGINEERS, INC.

090 - 06800 - 1863013

Project-To-Date

Current Billing	$ 288.00
Previous Billings	$ 880.00
Total Billed to Date	$ 1,168.00

CPH Engineers, Inc.
P. O. Box 2808
Sanford, FL 32772-2808
Phone: (407) 322-6841
Fax: (407) 330-0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

February 18, 2003
Invoice No: 19507 -10
Project No: U0722

*****INVOICE*****

Professional services rendered through February 2, 2003.

Druid Hill Service Area Mapping

Total Labor and Expenses:	**$288.00**
Invoice Total	**$288.00**

V13098

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

APR 0 3 2003

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attention:
Invoice No: ~~19713-16~~ March 18, 2003
Project No: #U0722/19713-16 Billing through March 9, 2003
Re: Orangewood Map Revisions

******** PROJECT BILLING SUMMARY ********

CURRENT INVOICE (Invoice # 19713 -16 is enclosed)

Labor and Expenses	$910.90
CURRENT INVOICE TOTAL	**$910.90**

2

CPH ENGINEERS, INC.

0600-
090-0629-1863013

Project-To-Date

Current Billing	$910.90
Previous Billings	-
Total Billed to Date	$910.90

UIF rate case

CPH Engineers, Inc.
P.O. Box 2808
Sanford, FL 32772-2808
Phone: 407.322.6841
Fax: 407.330.0639

Utilities, Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

March 18, 2003
Invoice No: 19713 -16
Project No: U0722

*****INVOICE*****

Professional services rendered through March 9, 2003

Orangewood Map Revisions

Total Labor and Expenses:	**$910.90**
Invoice Total	**$910.90**

YEAR TO DATE SUMMARY				6/30/2001		12/31/2001		TOTAL
TIMESHEET FOR:								
Steven Lubertozzi								
United Utility Co. (SC)	0	21		0		74.5		74.5
Nuon - Acquisition	0	1		0		4		4
Lake Wildwood (IL) RC	0	0		0		71		71
Westlake (IL) Acq.	0	0		0		16		16
Wildwood (IL) Acq.	0	0		0		11		11
Del Mar (Pass Through)	0	0		0		3		3
MD Water Service (215)	0	0		0		5		5
MD Water Service (216)	0	0		0		5		5
Utilities Inc. Florida	0	0		0		102		102

YEAR TO DATE SUMMARY				6/30/2002		12/31/2002		TOTAL
TIMESHEET FOR:								
0								
United Utility Co. (SC)	0	0		116		1		117
Nuon - Acquisition	0	0		23		0		23
Lake Wildwood (IL) RC	0	0		97		2		99
Westlake (IL) Acq.	0	0		0		0		0
Wildwood (IL) Acq.	0	0		4		0		4
Del Mar (Pass Through)	0	0		6		0		6
MD Water Service (215)	0	0		1		0		1
MD Water Service (216)	0	0		45		0		45
Utilities Inc. Florida	0	0		293		203		496
El Dorado Acq. (NM)	0	0		123		185		308
CJW Trans.	0	0		39		22		61
Landing v. UI of GA	0	0		0		0		0
Covington Cross Refunds	0	0		4		0		4
Charelston Rate Case	0	0		6		26		32
UI of KY	0	0		16		16		32
US Utilities (SC)	0	0		2		0		2
Cypress Lakes RC	0	0		0		23		23
Sandalhaven RC	0	0		0		32		32
Alafaya RC	0	0		0		21		21
IN WSC	0	0		0		2		2
WSC of IN	0	0		0		4		4
Audit of UI (FL PSC)	0	0		0		95		95
Delmar RC & Main Replace	0	0		0		69		69
LUCI/Lake Groves Merger	0	0		0		31		31
Management Meeting	0	0		0		20		20
KY Water Seminar	0	0		0		16		16
Breaux Services Acq.	0	0		0		20		20
UICN - Rule 9 Post Acq.	0	0		0		6		6
UICN - Depreciation Study	0	0		0		0		0

YEAR TO DATE SUMMARY				6/30/2003		12/31/2003		TOTAL
TIMESHEET FOR: Steve Lubertozzi								
0								
Audit of UI (FL PSC)	0	0		0		0		0
Greenridge 2002 Rate Case	0	0		36		0		36
Covington Cross Refunds	0	0		2		0		2
Cypress Lakes RC	0	0		18		0		18
Del Mar (Pass Through)	0	0		16		0		16
Delmar RC	0	0		3		0		3
El Dorado Acq. (NM)	0	0		47		0		47
El Dorado Condemnation (NM)	0	0		75		0		75
IN WSC - Acq. Appeal	0	0		37		0		37
Lake Wildwood (IL) RC	0	0		4		0		4
LUCI/Lake Groves Merger/Inv	0	0		25		0		25
LWS Rate Case	0	0		8		0		8
Management Meeting	0	0		19		0		19
Nuon - Acquisition	0	0		0		0		0
Sandalhaven RC	0	0		25		0		25
UICN - Depreciation Study	0	0		13		0		13
UICN - Rule 9 Post Acq.	0	0		3		0		3
United Utility Co. (SC)	0	0		0		0		0
Utilities Inc. Florida	0	0		117		0		117
WSC of IN - Acq. Appeal	0	0		32		0		32
Del Mar Main Replacement	0	0		0		0		0
Alafaya RC	0	0		46		0		46
CWS of NC 2002 RC	0	0		41		0		41
Transylvania 2002 RC	0	0		#REF!		0		#REF!
Bradfiled Farms 2002 RC	0	0		21		0		21
Nero Utilities 2002 RC	0	0		5		0		5
Carolina Pies 2002 RC	0	0		4		0		4
Labrador Acq.	0	0		12		0		12
Apple Canyon 2002 RC	0	0		2		0		2
Cherry Hill 2002 RC	0	0		2		0		2
Cedar Bluff 2002 RC	0	0		2		0		2
Holiday Service 2002 RC	0	0		3		0		3
Penn Estates 2002 RC	0	0		10		0		10
West Gate 2002 RC	0	0		8		0		8
Misc Penn. Regulatory Matte	0	0		8		0		8
Blue Mountain Lake Litigati	0	0		12		0		12
Pennbrooke Acq. FL	0	0		8		0		8
Montague W & S 2002 Rate Ca	0	0		4		0		4
Montague W & S 2002 Rate Ca	0	0		2		0		2
Del Mar Sur Charge	0	0		5		0		5
Harbor Ridge Surcharge	0	0		2		0		2
Interviews	0	0		0		0		0

SEPTEMBER 2002																																				
TIMESHEET FOR:					MONTH:					SEPTEMBER 2002																											
Kirsten Weeks	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M		ALS
Utilities, Inc. of Florida	0	0		1	1	1	1	1											5	5	5	2			5	5	5	5	5					47
New Jersey - Montague	0	0																		1														1
Lake Wildwood	0	0																																0
UI of Central Nevada	0	0																																0
Southgate	0	0																																0
Bayside Utility Services	0	0		2	6																2	3							2					15
Miles Grant	0	0									2																							2
Alafaya	0	0					6				1																							7
LUSI/Lake Groves	0	0						2			4	8	8	6				2																30
0	0	0																																0

AUGUST 2002																																			
TIMESHEET FOR:					*MONTH:*			*AUGUST 2002*																												
Kirsten Weeks	*ACCT. NO.*		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	*SUB*	*CODE*	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	ALS
Utilities, Inc. of Florida	0	0								2	5			6	7	1	4	2			3	4	7								7			48
New Jersey - Montague	0	0														2																		2
Lake Wildwood	0	0																3				1												4
UI of Central Nevada	0	0																2			3													5
Southgate	0	0																										1						1
Bayside Utility Services	0	0																										1	1					2
Miles Grant	0	0																										3						3
LUSI/Lake Groves	0	0																																0

OCTOBER 2002																																		
TIMESHEET FOR:					MONTH:				OCTOBER 2002																									
Kirsten Weeks	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	ALS
090 - UIF	0	0									2.5						3.5						4	0.5	3	0.5	2			0.5	4	2	3	25.5
057, 058 - Montague	0	0																																0
017 - Lake Wildwood	0	0																																0
140 - UICN	0	0																																0
105 - Southgate	0	0																																0
104 - Bayside	0	0	1																															1
091 - Miles Grant	0	0																																0
067 - Alafaya	0	0																																0
089, 102 - LUSI/Lake Groves	0	0											0.5																					0.5
087 - Transylvania	0	0	2			0.5																												2.5
122 - Bradfield Farms	0	0	1	1		0.5																												2.5
050 - Holiday Service	0	0		1		0.5						2.5	1			2			3	1														11
016 - Lake Holiday	0	0				3.5			5	5	3.5	1								2														20
038 - UIL	0	0										2				0.5																		2.5
Lincoln Utilities	0	0														2	2	1												1				6
0	0	0																																0

NOVEMBER 2002																																			
TIMESHEET FOR:					MONTH:				NOVEMBER 2002																											
Kirsten Weeks	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S		ALS
090 - UIF	0	0	1			2	2	2	2	2				2	2	2	2			5	5	5	5	5			7	6	2					59
057, 058 - Montague	0	0											1	3																				4
017 - Lake Wildwood	0	0																																0
140 - UICN	0	0																																0
105 - Southgate	0	0																																0
104 - Bayside	0	0																																0
091 - Miles Grant	0	0																																0
067 - Alafaya	0	0																																0
089, 102 - LUSI/Lake Groves	0	0																																0
087 - Transylvania	0	0																																0
122 - Bradfield Farms	0	0																																0
050 - Holiday Service	0	0														2																		2
016 - Lake Holiday	0	0																																0
038 - UIL	0	0																																0
Lincoln Utilities	0	0																																0
053 - Penn Estates	0	0													2																			2
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			1	0	0	2	2	2	2	2	0	0	1	5	4	4	2	0	0	5	5	5	5	5	0	0	7	6	2	0	0	0	0	67

DECEMBER 2002																																		
TIMESHEET FOR:					MONTH:				DECEMBER 2002																										
Kirsten Weeks	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	ALS
090 - UIF	0	0		6.5	6.5	1.5		5			3							2														5.5	2	32
057, 058 - Montague	0	0										1																						1
017 - Lake Wildwood	0	0																																0
140 - UICN	0	0																																0
105 - Southgate	0	0																																0
104 - Bayside	0	0																																0
091 - Miles Grant	0	0																																0
067 - Alafaya	0	0										2																						2
089, 102 - LUSI/Lake Groves	0	0																																0
087 - Transylvania	0	0																																0
122 - Bradfield Farms	0	0																																0
050 - Holiday Service	0	0																																0
016 - Lake Holiday	0	0																																0
038 - UIL	0	0																																0
Lincoln Utilities	0	0																																0
053 - Penn Estates	0	0																																0
080 - CWS of NC	0	0			1	2																												3
133 - SRWSC	0	0				2.5	1																											3.5
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0

JANUARY 2003

TIMESHEET FOR: Kirsten Weeks **MONTH:** **JANUARY 2003**

	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	**SUB**	**CODE**	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	ALS
090-UIF				4	3			3	3	5	2	2			5	7	5	7	5			7	7	7	5	7			4	4	5	3	7	107
072-Cypress Lakes											3	3			1.5										2									9.5
103-Sandalhaven											2	2			0.5		2		3						1									10.5
067-Alafaya																													3	3	3	2		11
																																		0

FEBRUARY 2003

TIMESHEET FOR: Kirsten Weeks **MONTH:** **FEBRUARY 2003**

0	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28				TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F				ALS
090-UIF	0	0			7.5	7.5	7.5	6	8				8	8	11	8	2			8	7.5	5	8			6	6		2					116
072-Cypress Lakes	0	0																			0.5	1					0.5	1.5	3					6.5
103-Sandalhaven	0	0																																0
067-Alafaya	0	0						1.5									2		8							1.5	1		2					16
0	0	0																																0

MARCH 2003																																		
TIMESHEET FOR: Kirsten Weeks					MONTH:				MARCH 2003																									
0	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	ALS
090-UIF	0	0					0.5	1.5	0.75					3.5	6.5	3.75			6	4.5		4.75	2			4	2.75		6	6			1.5	54
072-Cypress Lakes	0	0			0.5							1.5	0.5	2.25																				4.75
103-Sandalhaven	0	0																				1												1
067-Alafaya	0	0																																0
057-Montague	0	0			3.5	3.5			0.75			2	2.75	0.25	0.25	0.25							1											14.25
058-Montague	0	0			3.5	3.25			0.75			2	2.75	0.25	0.25	0.25							1											14
055-Skidaway	0	0				0.5	3.75																											4.25
038-UIL	0	0					2																											2
050-Holiday Service	0	0					0.5	2.25	2.5							2					2.25		0.5			2								12
051-Westgate	0	0																		1.75														1.75
053-Penn Estates	0	0																		0.5	3													3.5
0	0	0																																0

FEBRUARY 2002

TIMESHEET FOR: Carl Wenz — **MONTH:** **FEBRUARY 2002**

0	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28				
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T				
0	0	0																																
General	0	0	8			v			8	8			8		1		8			8														
UI/Nuon Merger Approval	0	0				a	8									4					8						8	8	8	8				
Wedgefield Rate Case	0	0				c		4																										
UIF Rate Case	0	0				a		4																										
Lincoln (IN) Transfer	0	0				t																												
Blue Mtn Lake (PA) Transfe	0	0				I																												
High Vista (NC) Transfer	0	0				o																												
Sandy Creek (FL) Transfer	0	0				n																		4										
El Dorado (NM) Transfer	0	0													3																			
Central NV Transfer	0	0													3	1								3										
Pebble Creek Rate Case	0	0														3																		
Skidway Rate Case	0	0													1																			
Mississippi Rate Case	0	0												4																				
LUSI/Lake Groves Merger	0	0												4										1										
0	0	0																				8	8											
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JANUARY 2002

TIMESHEET FOR: Carl Wenz **MONTH:** **JANUARY 2002**

DESCRIPTION	ACCT. NO SUB	CODE	1 T	2 W	3 T	4 F	5 S	6 S	7 M	8 T	9 W	10 T	11 F	12 S	13 S	14 M	15 T	16 W	17 T	18 F	19 S	20 S	21 M	22 T	23 W	24 T	25 F	26 S	27 S	28 M	29 T	30 W	31 T
General			h	8									8					3		8			8							3	1	2	
UI/Nuon Merger Approval			o		3				8	8	5	8				2			8					8						5		6	8
Wedgefield Rate Case			1		2											2	5								8	8	8						
UIF Rate Case			I		1						1							1															
Lincoln (IN) Transfer			d		2																												
Blue Mtn Lake (PA) Transfer			a														2																
High Vista (NC) Transfer			y			3												1															
Sandy Creek (FL) Transfer						1					1																				1		
El Dorado (NM) Transfer																	1	3															
Central NV Transfer											1					2																		
Pebble Creek Rate Case						4										1																	
Skidway Rate Case																1															6		
			0	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DLO EMPLOYEE'S NAME: DAVID L. OLER FILE#:

PAY PERIOD 12/25/02 THROUGH 1/7/03 2/5/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 12/25/02	THURS 12/26/02	FRI 12/27/02	SAT 12/28/02	SUN 12/29/02	MON 12/30/02	TUE 12/31/02	TOTAL HOURS
647	40					1				1
680	62						1			1
600	40									

TOTAL HOURS WEEK OF: 12/25/02 2

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/1/03	THURS 1/2/03	FRI 1/3/03	SAT 1/4/03	SUN 1/5/03	MON 1/6/03	TUE 1/7/03	TOTAL HOURS
647	40				1					1
690	40							1		1
600	40				2	1		1	3	7

TOTAL HOURS WEEK OF: 1/1/03 9

EMPLOYEE SIGNATURE DATE 2/5/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST
03	WATER STORAGE	12	SEWER MANHOLES/CONST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST
05	WATER HYDRANTS	16	SEWER REUSE
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS
07	WATER TREATMENT		
08	WATE		
25	ACQU		

(ACQUISITION REGIONS - USE SUB #0001)

30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST
40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)
50	SYSTEM SALES (USE SUB #0001)
51	CONDEMNATION (USE SUB #0001)

WORK ORDERS # (E.

Post-it® Fax Note 7671 Date 2/5/03 # of pages ▶ 3

To Michelle	From Karen
Co./Dept.	Co.
Phone #	Phone #
Fax #	Fax #

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DLO EMPLOYEE'S NAME: DAVID L. ORR FILE#: 2/5/03

PAY PERIOD 1/8/03 THROUGH 1/21/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/8/03	THURS 1/9/03	FRI 1/10/03	SAT 1/11/03	SUN 1/12/03	MON 1/13/03	TUE 1/14/03	TOTAL HOURS
641	40		2							2
660	41			1				1	1	3
600	40			2	2	2		2		8
672	40			1					1	2
690	40				2					2
680	02							1	.5	1.5
660	01								2	2

TOTAL HOURS WEEK OF: 1/8/03 20.5

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/15/03	THURS 1/16/03	FRI 1/17/03	SAT 1/18/03	SUN 1/19/03	MON 1/20/03	TUE 1/21/03	TOTAL HOURS
600	40		2	3	2	2		2		11
693	41			3	1					2
660	41			1						1
672	40			1						1

TOTAL HOURS WEEK OF: 1/15/03 15

EMPLOYEE SIGNATURE DATE 15

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DLO EMPLOYEE'S NAME: DAVID L. OLER FILE#:

PAY PERIOD 1/22/03 THROUGH 2/4/03 2/5/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/22/03	THURS 1/23/03	FRI 1/24/03	SAT 1/25/03	SUN 1/26/03	MON 1/27/03	TUE 1/28/03	TOTAL HOURS
600	40		2	2	2	2		2		10
647	40			1	2					3
693	41			.5						.5
672	40							1		1
660	41								5	5

TOTAL HOURS WEEK OF: 1/22/03 19.5

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/29/03	THURS 1/30/03	FRI 1/31/03	SAT 2/1/03	SUN 2/2/03	MON 2/3/03	TUE 2/4/03	TOTAL HOURS
600	40		1	2	2	3		2	3	13
680	62							.5		.5
647	40			2						2

TOTAL HOURS WEEK OF: 1/29/03 15.5

EMPLOYEE SIGNATURE [signature] DATE 2/5/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DLO EMPLOYEE'S NAME: DAVID L. ORR FILE#:

PAY PERIOD 2/5/03 THROUGH 2/18/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/5/03	THURS 2/6/03	FRI 2/7/03	SAT 2/8/03	SUN 2/9/03	MON 2/10/03	TUE 2/11/03	TOTAL HOURS
647	40		1							1
600	40		1	2	4	4		4	4	15
647	16		2							2
690	40				1					1

TOTAL HOURS WEEK OF: 2/5/03 19

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/12/03	THURS 2/13/03	FRI 2/14/03	SAT 2/15/03	SUN 2/16/03	MON 2/17/03	TUE 2/18/03	TOTAL HOURS
647	40			2						2
600	40		2	2	~~Ø~~	~~Ø~~	2	5	2	13
675		102-675-115-01-01						1		1
680	04/11								1	1

TOTAL HOURS WEEK OF: 2/12/03 17

EMPLOYEE SIGNATURE DATE 2/21/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DLO EMPLOYEE'S NAME: DAVID L. OLK FILE#:

PAY PERIOD 2/19/03 THROUGH 3/4/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/19/03	THURS 2/20/03	FRI 2/21/03	SAT 2/22/03	SUN 2/23/03	MON 2/24/03	TUE 2/25/03	TOTAL HOURS
672	40		1		1					2
600	40		1	1	1	2		2	2	9
647	40		2	2	2					6
602	07			1						1
647	10			1						1
680	07			1						1
660	41								4	4

TOTAL HOURS WEEK OF: 2/19/03 23

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/26/03	THURS 2/27/03	FRI 2/28/03	SAT 3/1/03	SUN 3/2/03	MON 3/3/03	TUE 3/4/03	TOTAL HOURS
660	41		1	1						2
672	40		1							1
600	40					2		2	2	6

TOTAL HOURS WEEK OF: 2/26/03 9

EMPLOYEE SIGNATURE DLO DATE 3/7/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
05	WATER HYDRANTS
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER METER INSTALLATIONS
25	ACQUISITIONS W/SIGNED AGRMTS
10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
16	SEWER REUSE
26	ACQUISITIONS W/SIGNED AGRMTS

(ACQUISITION REGIONS - USE SUB #0001)

30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST
40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)
50	SYSTEM SALES (USE SUB #0001)
51	CONDEMNATION (USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DLO EMPLOYEE'S NAME: David L. Ohl FILE#:

PAY PERIOD 3/5/03 THROUGH 3/18/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 3/5/03	THURS 3/6/03	FRI 3/7/03	SAT 3/8/03	SUN 3/9/03	MON 3/10/03	TUE 3/11/03	TOTAL HOURS
672	40			1						1
647	40		2	1	1				2	6
0001	30							1		1
660	41				1				1	2
600	40					2				2

TOTAL HOURS WEEK OF: 3/5/03 12

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 3/12/03	THURS 3/13/03	FRI 3/14/03	SAT 3/15/03	SUN 3/16/03	MON 3/17/03	TUE 3/18/03	TOTAL HOURS
647	40		4	3	2					9
660	41		1							1
600	40							1	1	2
660	01							1	1	2

TOTAL HOURS WEEK OF: 3/12/03 14

EMPLOYEE SIGNATURE [signature] DATE 3/26/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: D.L.O. EMPLOYEE'S NAME: DAVID L. OAR FILE#

PAY PERIOD 3/19/03 THROUGH 4/1/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 3/19/03	THURS 3/20/03	FRI 3/21/03	SAT 3/22/03	SUN 3/23/03	MON 3/24/03	TUE 3/25/03	TOTAL HOURS
647	40		1						1	2
660	41							2		2
600	40							1		1
0001	30							1		1
680		116-00-06							2	2
~~64~~										

TOTAL HOURS WEEK OF: 3/19/03 8

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 3/26/03	THURS 3/27/03	FRI 3/28/03	SAT 3/29/03	SUN 3/30/03	MON 3/31/03	TUE 4/1/03	TOTAL HOURS
647	16		2							2
672	40			1						1
600	40			1	1				1	3
680	41			1	2					3
647	40				1					1
660	41							2	4	6
649	04		1							1
649	11		1							1

TOTAL HOURS WEEK OF: 3/26/03 18

EMPLOYEE SIGNATURE DATE 4/7/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

INITIALS DLO NAME David L. Orr

WEEK 9/30/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 9/2	TUE 9/3	WED 9/4	THU 9/5	FRI 9/6	MON 9/9	TUE 9/10	WED 9/11	THU 9/12	FRI 9/13	MON 9/16	TUE 9/17	WED 9/18	THU 9/19	FRI 9/20	MON 9/23	TUE 9/24	WED 9/25	THU 9/26	FRI 9/27	MON 9/30	TOTAL HRS
0647	40	Alafaya Rate Case																	1	1	1	1	1		5
0672	40	Cypress Lakes Rate Case																	1	1	1	1	1		5
0648	41	Longwood Permit Renewal														4									4
0600	40	UIF Rate Case		4	4																				8
0649	1	Wedgefield Lead & Copper							3																3
0660		LUSI Service Area Expansion														1									1
																									0

INITIALS DLO NAME David L. Orr

WEEK 11/30/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	TOTAL
								11/1	11/4	11/5	11/6	11/7	11/8	11/11	11/12	11/13	11/14	11/15	11/18	11/19	11/20	11/21	11/22	11/25	11/26	11/27	11/28	11/29	
0647	40	Alafaya Rate Case																	4	4				2	2				10
0672	40	Cypress Lakes Rate Case																											0
0648	41	Longwood Permit Renewal																								1			0
0600	40	UIF Rate Case														2	2		4										8
0649	1	Wedgefield Lead & Copper																											0
0660		LUSI Service Area Expansion																											0
0649		Wedgefield Load Test	069-0649-115-02-01																										0
0647		Alafaya Permit Renewal	067-0647-116-02-05																			2							2
0680	16	Sanlando GC Pump Station																						1					1
667		Lake County Booster Plant	089-667-115-02-03																			3							3
																													0

INITIALS _____ NAME _____

WEEK 12/31/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 12/2	TUE 12/3	WED 12/4	THU 12/5	FRI 12/6	MON 12/9	TUE 12/10	WED 12/11	THU 12/12	FRI 12/13	MON 12/16	TUE 12/17	WED 12/18	THU 12/19	FRI 12/20	MON 12/23	TUE 12/24	WED 12/25	THU 12/26	FRI 12/27	MON 12/30	TUE 12/31	TOTAL
0647	40	Alafaya Rate Case		2	2		1	1									1								7
0672	40	Cypress Lakes Rate Case														1	2	2							5
0648	41	Longwood Permit Renewal								2	2	4													8
0600	40	UIF Rate Case							2	4	4	4	2	1	4									1	1	23
0649	1	Wedgefield Lead & Copper			1																				1
0660		LUSI Service Area Expansion																							0
0649		Wedgefield Load Test	069-0649-115-02-01																						0
0647		Alafaya Permit Renewal	067-0647-116-02-05						1						1	1									3
0680	16	Sanlando GC Pump Station																							0
667		Lake County Booster Plant	089-667-115-02-03																						0
	40	Sandalhaven Rate Case											3		1										4
																									0
																									0
																									0
																									0
																									0
																									0
																									0
																									0
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																									0
																									0
																									0
																									0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
05	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)

30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE **(USE PARENT SUB#)**
41	MISC REGULATORY **(USE PARENT SUB#)**

50	SALES **(USE SUB #001)**
51	CONDEMNATION **(USE SUB #001)**

MONTHLY TIME ALLOCATION REPORT

INITIALS PCF NAME PATRICK C. FLYNN

WEEK 9/30/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 9/2	TUE 9/3	WED 9/4	THU 9/5	FRI 9/6	MON 9/9	TUE 9/10	WED 9/11	THU 9/12	FRI 9/13	MON 9/16	TUE 9/17	WED 9/18	THU 9/19	FRI 9/20	MON 9/23	TUE 9/24	WED 9/25	THU 9/26	FRI 9/27	MON 9/30	TOTAL HRS
				0	4	2	3	3	2	7	2	5	1	3	5	2	3	6	4	5	8	5	1	7	78
600	40	UIF rate case				1			1																2
615	03	Well #1 hydro tank/valves																					1		1
626	04/11	Parcels 1B. 4. 3A-Ph. 2							1							1									2
629	04	Galvanized pipe repairs																		1		1	1		3
637	07	Chloramination system							1										1						2
640	10	Reject tank painting																							0
641	04/11	Lot 63 Golfview Dr.														1	1								2
643	12	Buffalo Est. MH repairs																							0
643	04	Chelsea Dr. WM relocation								1					1					1					3
643	11	Shell Station/Subway						1		2	2	2													7
643		WTP generator	115-02-01							1								1							2
644		Corrosion Control	115-02-01																	1					1
645	11	Curlew Rd. Pharmacy												1											1
645	11	Curlew Rd Baptist Church													1										1
645	11	Eckard Drug Store															2	1					1		4
645	11	Highland Woods. Ph. 2					1			1		2													4
645		L/S Control panels	116-02-05							1					1					1				1	4
646	11	Madonna/13th St. bridges																						1	1
672	40	Cypress Lakes rate case					2	2				1										2			7
673	41	ER Op Permit renewal																				1			1
673		Surge tank painting	116-02-01																	2					2
674	41	CC Op Permit renewal																				2			2
690	11/12	Hacienda Del Mar Condos																1						1	2
690		L/S #2 overhaul	116-00-01															1			1			1	3
690	40	Sandalhaven rate case																	1		4				5
690	11/12	Ships Lantern Hotel																1	1		1			1	4
690		WWTP painting/catwalk	116-02-01																		2				2
693	10	Catwalk/railing repairs				1																			1
693	02/10	Elec. service evaluation				1																			1
693	06/15	Fence replacement			1																			1	2
693	10	Perc pond improvements			1																			1	2
695	41	Franchise renewal												1											1
695	04	Parkstone			1				1	1			1		1	1									6
699		Country Club Dr WM repair	115-01-01		1																				1
699	41	SC Op Permit renewal												1	1			1	1						4

PROJECT NUMBERS

01	/WELLS
02	EQUIP
03	ORAGE
04	CONST
06	LDINGS
07	ATMENT
08	DRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

MONTHLY TIME ALLOCATION REPORT

INITIALS PCF NAME PATRICK C. FLYNN

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	WEEK 10/31/02 MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	TOTAL
					10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/11	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23 NB	10/24 NB	10/25 V	10/28	10/29	10/30	10/31	HRS
600	40	UIF rate case																										0
602	02	Elec. Improvements & Alt. Office																									1	
615	03	Well #1 hydro tank/valves											1															0
626	04/11	Parcels 1B, 4, 3A-Ph. 2											4															1
629	04	Galvanized pipe repairs											1				2	1	1								1	4
637	07	Chloramination system																										5
640	10	Reject tank painting									1					1								1				0
641	11	Lot 63 Golfview Dr.																										2
643	12	Buffalo Est. MH repairs											1						1					1	1			0
643	04	Chelsea Dr. WM relocation		1						1					1					1				1				2
643	11	Shell Station/Subway			1																							4
644		Corrosion Control	115-02-01						1			1						1						1				1
644	13	L/S #1 modifications																						1	1	1	1	
645	11	Home Depot addition																										0
645	11	Curlew Rd. Pharmacy																										0
645	11	Curlew Rd Baptist Church								1																		1
645	11	Eckard Drug Store																										0
645	11	Highland Woods, Ph. 2								1					1					1					1			4
645		L/S Control panels	116-02-05	1											1													1
646	11	Madonna/13th St. bridges																										0
672	40	Cypress Lakes rate case																		1				1		1		
672	10	Bleach conversion												1					1					1				0
673	41	ER Op Permit renewal																										3
673		Surge tank painting	116-02-01																									0
674	41	CC Op Permit renewal								1															1			1
690	11/12	Hacienda Del Mar Condos																1		1						1		2
690		L/S #2 overhaul	116-00-01																									2
690	40	Sandalhaven rate case			1											1									1	1	1	0
690	11/12	Ships Lantern Hotel												1						1								2
690		WWTP painting/catwalk	116-02-01										1													1		1
693	10	Catwalk/railing repairs																									1	0
693	02/10	Elec. service evaluation											1											1	1			2
693	06/15	Fence replacement											1															1
693	10	Perc pond improvements																		1							1	1
695	41	Franchise renewal																										0
695	04	Parkstone							1										1								1	2
699		Country Club Dr WM repair	115-01-01									1															1	1
699	41	SC Op Permit renewal																										

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

MONTHLY TIME ALLOCATION REPORT

INITIALS PCF NAME PATRICK C. FLYNN

WEEK 11/30/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	TOTAL
								11/1	11/4	11/5	11/6	11/7	11/8	11/11	11/12	11/13	11/14	11/15	11/18	11/19	11/20	11/21	11/22	11/25	11/26	11/27	11/28	11/29	80
600	40	UIF rate case														4			4	4									12
602	02	Elec. Improv's @ Alt. Off.																											0
615	03	Well #1 hydro tank/valves														1			1										2
626	04/11	Parcels 1B, 4, 3A-Ph. 2														1			1										2
629		Galvanized pipe repairs	90-629-1150201													1			1										2
637	07	Chloramination system														1			1										2
640		Reject tank painting	91-640-1862062																						1				1
641	11	Lot 63 Golfview Dr.						3		1					1										1				6
643		Buffalo Est. MH repairs	64-643-1160201					1																					1
643	04	Chelsea Dr. WM relocation											1												1				2
643	11	Shell Station/Subway											1																1
644		DEP Op Permit renewal																		1									1
644		Corrosion Control																											0
644	13	L/S #1 modifications																					1		1				2
645	11	Home Depot addition							1	1	1	1																	4
645	11	Curlew Rd. Pharmacy																											0
645	11	Curlew Rd Baptist Church																											0
645	11	Eckard Drug Store												1						1									2
645	11	Highland Woods, Ph. 2																											0
645		Brookfield SM repairs	88-645-1160202																										0
645		L/S Control panels	88-645-1160205												1				1										2
646	11	Madonna/13th St. bridges													1														1
646	11/12	Tampa Baywatch dev't									1				2														3
646	11/12	Villagio development									1				1														2
672	40	Cypress Lakes rate case															1	1		1									3
672	10	Bleach conversion																			1								1
673	41	DEP Op Permit renewal																				2							2
673		Surge tank painting	73-673-1160201																			1							1
674	41	DEP Op Permit renewal																				2							2
690	11/12	Hacienda Del Mar Condos								1																			1
690		L/S #2 overhaul	103-690-1160001												2									1					3
690	40	Sandalhaven rate case													1									6					7
690	11/12	Ships Lantern Hotel								1																			1
690		WWTP painting/catwalk	103-690-1160201												2									1					3
693		Catwalk/railing repairs	106-693-1160203																										0
693		WWTP facility improvem'ts	106-693-1160202																										0
693		Elec. service evaluation	106-693-1150202												1	1		1							1				4
693		Fence replacement	106-693-1160201																										0
693		Perc pond improvements	106-693-1160201																										0
695	41	Franchise renewal								1														1		1			3
699		Country Club Dr WM repair	109-699-1150101								1																		1
699	41	DEP Op Permit renewal																											0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

MONTHLY TIME ALLOCATION REPORT

INITIALS PCF NAME PATRICK C. FLYNN

WEEK 12/31/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 12/2	TUE 12/3	WED 12/4	THU 12/5	FRI 12/6	MON 12/9	TUE 12/10	WED 12/11	THU 12/12	FRI 12/13	MON 12/16	TUE 12/17	WED 12/18	THU 12/19	FRI 12/20	MON 12/23	TUE 12/24	WED 12/25	THU 12/26	FRI 12/27	MON 12/30	TUE 12/31	TOTAL
600	40	UIF rate case				2						2														4
602	02	Elec. Improv's @ Alt. Off.																								0
615	03	Well #1 hydro tank/valves																								0
626	04/11	Parcels 1B, 4, 3A-Ph. 2																								0
629		Galvanized pipe repairs	90-629-1150201																							0
637	07	Chloramination system					1					1		1												3
640		Reject tank painting	91-640-1862062																							0
641	11	Lot 63 Golfview Dr.						1	1	1																3
643		Buffalo Est. MH repairs	64-643-1160201								1															1
643	04	Chelsea Dr. WM relocation													1											1
643	11	Shell Station/Subway									1					1										2
644		DEP Op Permit renewal											4	1	1	2										8
644	13	L/S #1 modifications																								0
645	11	Lokey VW									1	1	2	1	1											6
645	11	Home Depot addition				1	1	1																		3
645	11	Curlew Rd. Pharmacy												1	1											2
645	11	Curlew Rd Baptist Church																								0
645	11	Eckard Drug Store																								0
645	11	Highland Woods, Ph. 2																								0
645		Brookfield SM repairs	88-645-1160202																							0
645		L/S Control panels	88-645-1160205																							0
646	11	Madonna/13th St. bridges						1						1		1										3
646	11/12	Tampa Baywatch dev't																								0
646	11/12	Villagio development																								0
672	40	Cypress Lakes rate case													1											1
672	10	Bleach conversion													1	1	1									3
673	41	DEP Op Permit renewal									1															1
673		Surge tank painting	73-673-1160201								2															2
673	11	1st Church of Nazarene															1									1
674	41	DEP Op Permit renewal									1															1
690	11/12	Hacienda Del Mar Condos										2	1													3
690		L/S #2 overhaul	103-690-1160001							1																1
690	40	Sandalhaven rate case								4																4
690	11/12	Ships Lantern Hotel														1	1									2
690		WWTP painting/catwalk	103-690-1160201							2																2
693		Catwalk/railing repairs	106-693-1160203							1																1
693		WWTP facility improvem'ts	106-693-1160202							1																1
693		Elec. service evaluation	106-693-1150202							1																1
693		Fence replacement	106-693-1160201							1																1
693		Perc pond improvements	106-693-1160201							1																1
695	41	Franchise renewal													1											1
695	4	Hyde Park Dr. WM ext.												1	1	1										3
699		Country Club Dr WM repair	109-699-1150101												1											1
699	41	DEP Op Permit renewal														1										1
																										0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

FEBRUARY 2002

TIMESHEET FOR: DON RASMUSSEN **MONTH:** **FEBRUARY 2002**

0 ACCT. NO.			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			TOT
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T			ALS
Alafaya Reuse	647	0				2																								2			4
Alafaya Violation DEP	647																4			2	1							3		1			11
0	0	0																															0
Lake Groves Area Expansion	675	0																												1			1
Lake Louisa State Park	675	0	1																											1			2
OrangeTree Well Site	675	0																															0
		0																															0
Legends Well Site	636	0	1																					1									2
Legends Reuse	636	0																															0
		0																															0
Family Christian Church	660	0							1					1																			2
Sanlando Reuse	680	0				1								2	1									2						2			8
		0																															0
0	0	0																															0
Wedgefield Rate Case	649	0																															0
0	0	0																															0
Lincoln Hghts Condemnation	614	0											2																				2
Little Wekiva River Proj	602	0																					2										2
0	0	0																															0
Bayside Development	694	0																															0
0	0	0																															0
Parkstone Development	695	0														3													1				4
0	0	0																															0
Bentree Development	660	0						2																									2
0	0	0																															0
Tierra Verde Rates	646	0						1																									1
0	0	0																															0
UIF Rate Case	600	0					2										1			6													9
0	0	0																															0
Pennbrook Pines Acquisitio	0	0																					4										4
0	0	0																															0
Grenlefe Acquisition	0	0																										4					4
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
0	0	0																															0
			2	0	0	3	2	3	1	0	0	0	2	3	1	3	5	0	0	8	1	0	6	3	0	0	0	7	1	7	0	0	0	58

MARCH 2002

TIMESHEET FOR: DON RASMUSSEN **MONTH:** **MARCH 2002**

0 ACCT. NO.			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	ALS
Alafaya Reuse	647	0	1					2						2	1					1		1	1	2										11
	0	0																																0
Lake Groves Area Expansion	675	0											2				2				1													5
Lake Louisa State Park	675	0																																0
OrangeTree Well Site	675	0																																0
	0	0																																0
Legends Well Site	636	0								5														1										6
Legends Reuse	636	0																																0
	0	0																																0
Family Christian Church	660	0																																0
Sanlando Reuse	680	0				2			2	1				1			1					2												9
	0	0																																0
	0	0																																0
Wedgefield Rate Case	649	0																																0
	0	0																																0
Lincoln Hghts Condemnation	614	0																																0
Little Wekiva River Proj	602	0																																0
	0	0																																0
Bayside Development	694	0												1																				1
	0	0																																0
Parkstone Development	695	0					1														1													2
	0	0																																0
Bentree Development	660	0												1			1																	2
	0	0																																0
Tierra Verde Rates	646	0																																0
	0	0																																0
UIF Rate Case	600	0				1		1					2			2				1		1		1										9
	0	0																																0
Pennbrook Pines Acquisitio	0	0																																0
	0	0																																0
Grenlefe Acquisition	0	0																																0
	0	0																																0
Spring Valley	660	0	1												2		2																	5
	0	0																																0
LUSI CUP	660	0				1	1									1																		3
	0	0																																0
	0	0																																0
	0	0																																0
	0	0																																0
	0	0																																0
	0	0																																0
	0	0																																0
			2	0	0	4	2	3	2	6	0	0	4	5	3	3	6	0	0	2	2	4	1	4	0	0	0	0	0	0	0	0	0	53

APRIL 2002

TIMESHEET FOR: DON RASMUSSEN **MONTH:** **APRIL 2002**

0 ACCT. NO.			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	TOT
DESCRIPTION	SUB	CODE	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	T	F	S	S	M	T	ALS
Alafaya Reuse	647	0			2		1				1	1																					5
0	0	0																															0
Lake Groves Area Expansion	675	0																															0
Lake Louisa State Park	675	0																															0
OrangeTree Well Site	675	0																															0
0	0	0																															0
Legends Well Site	636	0												4							1												5
Legends Reuse	636	0																															0
0	0	0																															0
Family Christian Church	660	0																															0
Sanlando Reuse	680	0								1	1	1							2		4					2		3			1	1	16
0	0	0																															0
0	0	0																															0
Wedgefield Rate Case	649	0																															0
0	0	0																															0
Lincoln Hghts Condemnation	614	0										2					1			1													4
Little Wekiva River Proj	602	0																															0
0	0	0																															0
Bayside Development	694	0																															0
0	0	0																															0
Parkstone Development	695	0								1																							1
0	0	0																															0
Bentree Development	660	0																1							1		2				1		5
0	0	0																															0
Tierra Verde Rates	646	0																															0
0	0	0																															0
UIF Rate Case	600	0				2	1				2								4	6						1					3	2	21
0	0	0																															0
Pennbrook Pines Acquisitio	0	0																															0
0	0	0																															0
Grenlefe Acquisition	0	0																															0
0	0	0																															0
Spring Valley	660	0	1	1						2											1				2								7
0	0	0																															0
LUSI CUP	660	0			2													1															3
0	0	0																															0
FWS Territorial Dispute	0	0				1	3														2												6
0	0	0																															0
Sarasota School Service	695	0												4																			4
0	0	0																															0
Labrador Acquisition	0	0																						8									8
0	0	0																															0
			1	1	4	3	5	0	0	4	4	4	0	8	0	0	1	2	6	7	8	0	0	8	3	3	2	3	0	0	5	3	0	85

MAY 2002

TIMESHEET FOR: DON RASMUSSEN **MONTH:** **MAY 2002**

0 ACCT. NO.			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	ALS
Alafaya Reuse	647	0		1																			2		2						2			7
0	0	0																																0
Lake Groves Area Expansion	675	0																				1										1		2
Lake Louisa State Park	675	0			1																													1
OrangeTree Well Site	675	0																						1										1
0	0	0																																0
Legends Well Site	636	0							4																					4				8
Legends Reuse	636	0																																0
0	0	0																																0
Family Christian Church	660	0																																0
Sanlando Reuse	680	0		1																		2				2					1			6
0	0	0																																0
0	0	0																																0
Wedgefield Rate Case	649	0																																0
0	0	0																																0
Lincoln Hghts Condemnation	614	0													3																			3
Lincoln Hts Dev. Keewin	614																	3					1			1								
Little Wekiva River Proj	602	0																																0
0	0	0																																0
Bayside Development	694	0																																0
0	0	0																																0
Parkstone Development	695	0								1	1																							2
0	0	0																																0
Bentree Development	660	0						2									2																	4
0	0	0																																0
Tierra Verde Rates	646	0																																0
0	0	0																																0
UIF Rate Case	600	0		1				2				1				1			2			1			1									9
0	0	0																																0
Pennbrook Pines Acquisitio	0	0																																0
0	0	0																																0
Grenlefe Acquisition	0	0																																0
0	0	0																																0
Spring Valley	660	0																																0
0	0	0																																0
LUSI CUP	660	0																																0
0	0	0																																0
FWS Territorial Dispute	0	0																																0
0	0	0																																0
Sarasota School Service	695	0																	1						1									2
0	0	0																																0
Labrador Acquisition	0	0																						2		2				1	1			6
0	0	0																																0
			0	3	1	0	0	4	4	1	1	1	0	0	3	1	2	3	3	0	0	4	3	3	4	5	0	0	0	5	4	1	0	56

JUNE 2002

TIMESHEET FOR: DON RASMUSSEN *MONTH:* *JUNE 2002*

0	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	TOT
DESCRIPTION	*SUB*	*CODE*	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	ALS
Alafaya Reuse	647	0					3						1						1		1					1				1			8
0	0	0																															0
Lake Groves Area Expansion	675	0			1			1								2				1										1			6
Lake Louisa State Park	675	0																															0
OrangeTree Well Site	675	0																															0
0	0	0																															0
Legends Well Site	636	0				1		1	1				1									1				1		1					7
Legends Reuse	636	0																															0
0	0	0																															0
Family Christian Church	660	0																															0
Sanlando Reuse	680	0				1						1																	6				8
0	0	0																															0
0	0	0																															0
Wedgefield Rate Case	649	0																															0
0	0	0																															0
Lincoln Hghts Condemnation	614	0							1																	1				1			3
Little Wekiva River Proj	602	0																															0
0	0	0																															0
Bayside Development	694	0																															0
0	0	0																															0
Parkstone Development	695	0					1																1										2
0	0	0																															0
Bentree Development	660	0																															0
0	0	0																															0
Tierra Verde Rates	646	0																															0
0	0	0																															0
UIF Rate Case	600	0																				2				2	4	2					10
0	0	0																															0
Pennbrook Pines Acquisitio	0	0																															0
0	0	0																															0
Grenlefe Acquisition	0	0																															0
0	0	0																															0
Spring Valley	660	0				1																											1
0	0	0																															0
LUSI CUP	660	0																					1										1
0	0	0																															0
FWS Territorial Dispute	0	0																															0
0	0	0																															0
Sarasota School Service	695	0																															0
0	0	0																															0
Labrador Acquisition	0	0																										1		2			3
0	0	0																															0
			0	0	1	3	4	2	2	0	0	1	2	0	0	2	0	0	1	1	1	3	2	0	0	5	4	4	6	5	0	0	0	49

JULY 2002

TIMESHEET FOR: DON RASMUSSEN *MONTH:* *JULY 2002*

0 ACCT. NO.			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	*SUB*	*CODE*	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	T	F	S	S	M	T	W	ALS
Alafaya Reuse	647	0															1								1		1							3
0	0	0																																0
Lake Groves Area Expansion	675	0									1		1	3			2		1	1				1		1								11
Lake Louisa State Park	675	0																																0
OrangeTree Well Site	675	0																																0
0	0	0																																0
Legends Well Site	636	0										1						1																2
Legends Reuse	636	0																																0
0	0	0																																0
Family Christian Church	660	0																																0
Sanlando Reuse	680	0								1															1						1			3
0	0	0																																0
0	0	0																																0
Wedgefield Rate Case	649	0																																0
0	0	0																																0
Lincoln Hghts Condemnation	614	0																																0
Little Wekiva River Proj	602	0																																0
0	0	0																																0
Bayside Development	694	0																																0
0	0	0																																0
Parkstone Development	695	0																1																1
0	0	0																																0
Bentree Development	660	0									1									1				1										3
0	0	0																																0
Tierra Verde Rates	646	0																																0
0	0	0																																0
UIF Rate Case	600	0										1	1						3		1					3	1	1			1		4	16
0	0	0																																0
Pennbrook Pines Acquisitio	0	0																																0
0	0	0																																0
Grenlefe Acquisition	0	0																																0
0	0	0																																0
Spring Valley	660	0																																0
0	0	0																																0
LUSI CUP	660	0																																0
0	0	0																																0
FWS Territorial Dispute	0	0																																0
0	0	0																																0
Sarasota School Service	695	0																1																1
0	0	0																																0
Labrador Acquisition	0	0																		1					1			2				2		6
0	0	0																																0
			0	0	0	0	0	0	0	1	2	2	2	3	0	0	3	3	4	3	1	0	0	2	3	4	2	3	0	0	2	2	4	46

AUGUST 2002

TIMESHEET FOR: DON RASMUSSEN **MONTH: AUGUST 2002**

0	ACCT.	NO.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	ALS
Alafaya Reuse	647	0		1																														1
0	0	0																																0
Lake Groves Area Expansion	675	0																										1		2				3
Lake Louisa State Park	675	0																											1		1			2
OrangeTree Well Site	675	0																														2		2
0	0	0																																0
Legends Well Site	636	0		2																														2
Legends Reuse	636	0																																0
0	0	0																																0
Family Christian Church	660	0																																0
Sanlando Reuse	680	0					1			3																								4
0	0	0																																0
0	0	0																																0
Wedgefield Rate Case	649	0																																0
0	0	0																																0
Lincoln Hghts Condemnation	614	0					1										3							2										6
Little Wekiva River Proj	602	0																																0
0	0	0																																0
Bayside Development	694	0																																0
0	0	0																																0
Parkstone Development	695	0												2																				2
0	0	0																																0
Bentree Development	660	0																																0
0	0	0																																0
Tierra Verde Rates	646	0																																0
0	0	0																																0
UIF Rate Case	600	0	8						2						3																			13
0	0	0																																0
Pennbrook Pines Acquisitio	0	0																																0
0	0	0																																0
Grenlefe Acquisition	0	0																																0
0	0	0																																0
Spring Valley	660	0						2																										2
0	0	0																																0
LUSI CUP	660	0																																0
Lake Groves CUP																														4				
0	0	0																																0
FWS Territorial Dispute	0	0																																0
0	0	0																																0
Sarasota School Service	695	0																																0
0	0	0																																0
Labrador Acquisition	0	0																					2											2
Sanlando / Service Area																		1			1			3										
Dispute with County	0	0																																0
			8	3	0	0	2	2	2	3	0	0	0	2	3	0	3	1	0	0	1	0	2	5	0	0	0	1	1	6	1	2	0	48

MONTHLY TIME ALLOCATION REPORT

INITIALS DWR NAME DON W. RASMUSSEN

WEEK 9/30/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 9/2	TUE 9/3	WED 9/4	THU 9/5	FRI 9/6	MON 9/9	TUE 9/10	WED 9/11	THU 9/12	FRI 9/13	MON 9/16	TUE 9/17	WED 9/18	THU 9/19	FRI 9/20	MON 9/23	TUE 9/24	WED 9/25	THU 9/26	FRI 9/27	MON 9/30	TOTAL HRS
600	40	UIF Rate Case									1	1	1	1		2			1				1	1	9
614	51	Lincoln Heights Condemnation																					1		1
636	01	Legends Well Site								1					1		2			1					5
646		Tierra Verde Rates																							0
647	16	Alafaya Reuse										1	2			1			1						5
649	07	Wedgefield Copper							3									1	2						6
660	04	Bentree Development																							0
660	04	Family Christian Church																							0
660	41	LUSI CUP																							0
660	04	Spring Valley																				3	1		4
675		Lake Groves Area Expansion										1			1		1			1	2				6
675	04	Lake Louisa State Park																							0
675	04	OrangeTree Well Site																1							1
680	16	Sanlando Reuse							1	1										1	1				4
693	30	Labrador Acquistion																							0
695	01	Parkstone Development																						2	2
695		Sarasota School Service												2											2
		Dispute with County																							0
	30	Grenlefe Acquisition									3														3
	30	Pennbrook Pines Acquistion																							0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

	(ACQUISITION REGIONS - USE SUB #001)
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE **(USE PARENT SUB#)**
41	MISC REGULATORY **(USE PARENT SUB#)**

50	SALES **(USE SUB #001)**
51	CONDEMNATION **(USE SUB #001)**

MONTHLY TIME ALLOCATION REPORT

INITIALS DWR NAME DON W. RASMUSSEN

WEEK 10/31/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 10/1	TUE 10/2	WED 10/3	THU 10/4	FRI 10/7	MON 10/8	TUE 10/9	WED 10/10	THU 10/11	FRI 10/14	MON 10/15	TUE 10/16	WED 10/17	THU 10/18	FRI 10/21	MON 10/22	TUE 10/23	WED 10/24	THU 10/25	FRI 10/28	MON 10/29	TUE 10/30	WED 10/31	TOTAL HRS
600	40	UIF Rate Case								2		2						1	1					4	4		6
614	51	Lincoln Heights Condemnation											2				2			2				1			6
636	01	Legends Well Site			1										1											2	2
647		Alafaya Operating Permit														3											
647	16	Alafaya Reuse																2									2
648		Longwood Operating Permit					1	1			2				1	2	1										
649	07	Wedgefield Copper				1																					1
660	04	Bentree Development																									0
660	04	Family Christian Church																									0
660	41	LUSI CUP																									0
660	1	LUSI Capacity						1	3						1				1							2	
660	04	Spring Valley		1		1							1														3
675		Lake Groves Area Expansion																									0
675	04	Lake Louisa State Park						1																			1
675	04	OrangeTree Well Site																									0
675	4	Citrus Highlands Well										2															
675	1	Upgrade Hi service Pumps						1																			
680	16	Sanlando Reuse		1			2			2									2								7
680	11	Mirroe Lake Commercial							1											1							
680	4	Mirror Lake Commercial							1											1							
693	30	Labrador Acquistion									2	1															3
695	01	Parkstone Development																									0
695		Sarasota School Service																									0
		Dispute with County																									0
	30	Grenlefe Acquisition																									0
	30	Pennbrook Pines Acquistion																									0
	30	Florolino Properties					1																				1
																											0
																											0
																											0
																											0
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																											0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

MONTHLY TIME ALLOCATION REPORT

INITIALS DWR NAME DON W. RASMUSSEN

WEEK 11/30/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	TOTAL
								11/1	11/4	11/5	11/6	11/7	11/8	11/11	11/12	11/13	11/14	11/15	11/18	11/19	11/20	11/21	11/22	11/25	11/26	11/27	11/28	11/29	
600	40	UIF Rate Case						1		1		1			1		1					2	1						8
614	51	Lincoln Heights Condemnation																											0
636	01	Legends Well Site							1				1										1						3
647		Alafaya Operating Permit														2													2
647	16	Alafaya Reuse								1					1		1	1											4
648		Longwood Operating Permit																											0
649	07	Wedgefield Copper												1															1
660	04	Bentree Development																											0
660	04	Family Christian Church																											0
660	41	LUSI CUP																											0
660	1	LUSI Capacity																											0
660	04	Spring Valley													2		2					1							5
675		Lake Groves Area Expansion									1																		1
675	04	Lake Louisa State Park																				1							1
675	04	OrangeTree Well Site																											0
675	4	Citrus Highlands Well																											0
675	1	Upgrade Hi service Pumps																					1						1
680	16	Sanlando Reuse									2			2		1		1											6
680	11	Mirroe Lake Commercial											1																1
680	4	Mirror Lake Commercial											1	1															2
693	30	Labrador Acquistion																											0
695	01	Parkstone Development																											0
695		Sarasota School Service																											0
		Dispute with County																											0
	30	Grenlefe Acquisition																											0
	30	Pennbrook Pines Acquistion																											0
	30	Florolino Properties																											0
675	51	Lake Groves / DOT US27						2																					2
695	65	South Gate Franchise												3															3
																													0
																													0
																													0
																													0
																													0
																													0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

MONTHLY TIME ALLOCATION REPORT

INITIALS DWR NAME DON W. RASMUSSEN

WEEK 12/31/02

CO#/ SUB#	PROJ #	DESCRIPTION	W/O #/ CAPITAL PROJ	MON 12/2	TUE 12/3	WED 12/4	THU 12/5	FRI 12/6	MON 12/9	TUE 12/10	WED 12/11	THU 12/12	FRI 12/13	MON 12/16	TUE 12/17	WED 12/18	THU 12/19	FRI 12/20	MON 12/23	TUE 12/24	WED 12/25	THU 12/26	FRI 12/27	MON 12/30	TUE 12/31	TOTAL
600	40	UIF Rate Case																				1				1
614	51	Lincoln Heights Condemnation										3														3
636	01	Legends Well Site																								0
647		Alafava Operating Permit																								0
647	16	Alafava Reuse																								0
648		Longwood Operating Permit																								0
649	07	Wedgefield Copper																								0
660	04	Bentree Development																								0
660	04	Family Christian Church																								0
660	41	LUSI CUP																								0
660	1	LUSI Capacity																								0
660	04	Spring Valley																								0
660	4	Highland Groves			2																					
675		Lake Groves Area Expansion			1																	2				3
675	04	Lake Louisa State Park																								0
675	04	OrangeTree Well Site																								0
675	4	Citrus Highlands Well																								0
675	1	Upgrade Hi service Pumps																								0
680	16	Sanlando Reuse																								0
680	11	Mirroe Lake Commercial																								0
680	4	Mirror Lake Commercial																								0
693	30	Labrador Acquistion																								0
695	01	Parkstone Development																								0
695		Sarasota School Service																								0
		Dispute with County																								0
	30	Grenlefe Acquisition																								0
	30	Pennbrook Pines Acquistion																								0
	30	Florolino Properties																								0
675	51	Lake Groves / DOT US27																								0
695	65	South Gate Franchise																								0
																										0
																										0
																										0
																										0
																										0
																										0
																										0

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER HYDRANTS

10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
15	SEWER PLANT BUILDING
16	SEWER REUSE

(ACQUISITION REGIONS - USE SUB #001)	
30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST

40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)

50	SALES (USE SUB #001)
51	CONDEMNATION (USE SUB #001)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DWR EMPLOYEE'S NAME: Don Rasmussen FILE#:

PAY PERIOD 12/25/02 THROUGH 1/7/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 12/25/02	THURS 12/26/02	FRI 12/27/02	SAT 12/28/02	SUN 12/29/02	MON 12/30/02	TUE 12/31/02	TOTAL HOURS

TOTAL HOURS WEEK OF: 12/25/02

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/1/03	THURS 1/2/03	FRI 1/3/03	SAT 1/4/03	SUN 1/5/03	MON 1/6/03	TUE 1/7/03	TOTAL HOURS
6000	40							2	1	3

TOTAL HOURS WEEK OF: 1/1/03

EMPLOYEE SIGNATURE Don Rasm DATE 2/5/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	(ACQUISITION REGIONS - USE SUB #0001)	
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	30	ACQUISITION FLORIDA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	31	ACQUISITION LOUISIANA
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	32	ACQUISITION MIDWEST
05	WATER HYDRANTS	16	SEWER REUSE	33	ACQUISITION MID ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	34	ACQUISITION SOUTH ATLANTIC
07	WATER TREATMENT			35	ACQUISITION NORTH CAROLINA
08	WATER METER INSTALLATIONS			36	ACQUISITION WEST
25	ACQUISITIONS W/SIGNED AGRMTS				
				40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DWR EMPLOYEE'S NAME: Don Rasmussen FILE#:

PAY PERIOD 1/22/03 THROUGH 2/4/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/22/03	THURS 1/23/03	FRI 1/24/03	SAT 1/25/03	SUN 1/26/03	MON 1/27/03	TUE 1/28/03	TOTAL HOURS
672	40		2							2
660	55			1	1				2	4
660	65			1	1				2	4

TOTAL HOURS WEEK OF: 1/22/03 10

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 1/29/03	THURS 1/30/03	FRI 1/31/03	SAT 2/1/03	SUN 2/2/03	MON 2/3/03	TUE 2/4/03	TOTAL HOURS
647	16			4						4
600	40		1		2			1	1	5
660	55		1						1	2
660	65		1						1	2

TOTAL HOURS WEEK OF: 1/29/03 13

EMPLOYEE SIGNATURE Donald Rasmussen DATE 2/5/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS
02	WATER ELECT. EQUIP
03	WATER STORAGE
04	WATER MAINS/CONST.
05	WATER HYDRANTS
06	WATER BUILDINGS
07	WATER TREATMENT
08	WATER METER INSTALLATIONS
25	ACQUISITIONS W/SIGNED AGRMTS
10	SEWER TREATMENT PLT/CONST
11	SEWER MAINS/CONST
12	SEWER MANHOLES/CONST
13	SEWER LIFT STATIONS/CONST
16	SEWER REUSE
26	ACQUISITIONS W/SIGNED AGRMTS

(ACQUISITION REGIONS - USE SUB #0001)

30	ACQUISITION FLORIDA
31	ACQUISITION LOUISIANA
32	ACQUISITION MIDWEST
33	ACQUISITION MID ATLANTIC
34	ACQUISITION SOUTH ATLANTIC
35	ACQUISITION NORTH CAROLINA
36	ACQUISITION WEST
40	RATE CASE (USE PARENT SUB#)
41	MISC REGULATORY (USE PARENT SUB#)
50	SYSTEM SALES (USE SUB #0001)
51	CONDEMNATION (USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DWR EMPLOYEE'S NAME: Don Rasmussen FILE#:

PAY PERIOD 2/5/03 THROUGH 2/18/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/5/03	THURS 2/6/03	FRI 2/7/03	SAT 2/8/03	SUN 2/9/03	MON 2/10/03	TUE 2/11/03	TOTAL HOURS
660	55		1							1
660	65		1							1
647	11							1		1
680	10							1		1
680	4								1	1
660	3								1	1

TOTAL HOURS WEEK OF: 2/5/03 6

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/12/03	THURS 2/13/03	FRI 2/14/03	SAT 2/15/03	SUN 2/16/03	MON 2/17/03	TUE 2/18/03	TOTAL HOURS
660	55			2						2
660	65			2						2
680	10				1					1
647	16				1					1
660	25				1					1
660	26				1					1
600	40				1			2	1	4

TOTAL HOURS WEEK OF: 2/12/03 12

EMPLOYEE SIGNATURE D Rasmussen DATE 2/18/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

CONSTRUCTION TIME ALLOCATION REPORT

EMPLOYEE'S INITIALS: DWR EMPLOYEE'S NAME: DON RASMUSSEN FILE#: EXEMPT

PAY PERIOD 2/19/03 THROUGH 3/4/03

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/19/03	THURS 2/20/03	FRI 2/21/03	SAT 2/22/03	SUN 2/23/03	MON 2/24/03	TUE 2/25/03	TOTAL HOURS
600	40		4	3	4					11
672	40							2	3	5

TOTAL HOURS WEEK OF: 2/19/03 16

COMPANY SUB#	PROJECT #	WORK ORDER#	WED 2/26/03	THURS 2/27/03	FRI 2/28/03	SAT 3/1/03	SUN 3/2/03	MON 3/3/03	TUE 3/4/03	TOTAL HOURS
672	40		5	2						7
680	30			2						2
647	16				1			1		2
680								1	2	3

TOTAL HOURS WEEK OF: 2/26/03 14

EMPLOYEE SIGNATURE DRasmussen DATE 3/5/03

SUPERVISOR SIGNATURE DATE

PROJECT NUMBERS

01	WATER SUPPLY/WELLS	10	SEWER TREATMENT PLT/CONST	30	ACQUISITION FLORIDA
02	WATER ELECT. EQUIP	11	SEWER MAINS/CONST	31	ACQUISITION LOUISIANA
03	WATER STORAGE	12	SEWER MANHOLES/CONST	32	ACQUISITION MIDWEST
04	WATER MAINS/CONST.	13	SEWER LIFT STATIONS/CONST	33	ACQUISITION MID ATLANTIC
05	WATER HYDRANTS	16	SEWER REUSE	34	ACQUISITION SOUTH ATLANTIC
06	WATER BUILDINGS	26	ACQUISITIONS W/SIGNED AGRMTS	35	ACQUISITION NORTH CAROLINA
07	WATER TREATMENT			36	ACQUISITION WEST
08	WATER METER INSTALLATIONS				
25	ACQUISITIONS W/SIGNED AGRMTS			40	RATE CASE (USE PARENT SUB#)
				41	MISC REGULATORY (USE PARENT SUB#)
				50	SYSTEM SALES (USE SUB #0001)
				51	CONDEMNATION (USE SUB #0001)

(ACQUISITION REGIONS - USE SUB #0001)

WORK ORDERS # (EXAMPLE: 115-01-01)

MAY 2002																																		
TIMESHEET FOR: AMANDA ROSS					MONTH:				MAY 2002																									
Amanda Ross	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	ALS
El Dorado - New Mexico	0	01	8	8								8																						16
UICN - Nevada	0	01																												8				8
Del Mar - Illinois	0	21															8	8	4			2												30
Twin Lakes - Indiana	0	21																	4			4	4											12
Massanutten - Virginia	0	21																				2	4	8	8	4								26
Utilities, Inc. of Florida - Florida	0	21																													8	8	8	24
Cumberland - Maryland	0	21																																0
Harbor Ridge - Illinois	0	0																																0
Colchester - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	95																																0
Louisiana Water Service - Louisiana	0	21																																0
Northern Hills Water Co. - Illinois	0	21																																0
Cypress Lakes - Florida	0	21																																0
LUSI/Lake Groves - Florida	0	0																																0
Harrco - North Carolina	0	0																																0
Lake Wildwood - Illinois	0	21																																0
Rate Case School	0	0																																0
UI of Pennsylvania - Pennsylvania	0	0																																0
0

JUNE 2002																																		
TIMESHEET FOR: AMANDA ROSS					MONTH:				JUNE 2002																									
Amanda Ross	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S		ALS
El Dorado - New Mexico	0	01																																0
UICN - Nevada	0	01																																0
Del Mar - Illinois	0	21			8									5		5				2														20
Twin Lakes - Indiana	0	21					6	5						3	4																			18
Massanutten - Virginia	0	21					2	3					2																					7
Utilities, Inc. of Florida - Florida	0	21																				2	4			5		2						13
Cumberland - Maryland	0	21																																0
Harbor Ridge - Illinois	0	0																																0
Colchester - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	95																																0
Louisiana Water Service - Louisiana	0	21																																0
Northern Hills Water Co. - Illinois	0	21																																0
Cypress Lakes - Florida	0	21																																0
LUSI/Lake Groves - Florida	0	0																																0
Harrco - North Carolina	0	0																																0
Lake Wildwood - Illinois	0	21																																0
Rate Case School	0	0																																0
UI of Pennsylvania - Pennsylvania	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
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			0	0	8	0	8	8	0	0	0	0	2	8	4	5	0	0	0	2	0	2	4	0	0	5	0	2	0	0	0	0	0	58

August 2002																																		
TIMESHEET FOR: AMANDA ROSS					***MONTH:***			***AUGUST 2002***																											
Amanda Ross	***ACCT. NO.***		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	***SUB***	***CODE***	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	ALS
El Dorado - New Mexico	0	01																																0
UICN - Nevada	0	01																																0
Del Mar - Illinois	0	21												4	8	6	4	4			8	8	4					4						50
Twin Lakes - Indiana	0	21																																0
Massanutten - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	21																													2			2
Cumberland - Maryland	0	21								2	2																			1				5
Harbor Ridge - Illinois	0	0																																0
Colchester - Virginia	0	21																							2			3	4	3	3			15
Utilities, Inc. of Florida - Florida	0	95	2								4			4		2												1	2	4				19
Louisiana Water Service - Louisiana	0	21																													3	6		9
Northern Hills Water Co. - Illinois	0	21																							2									2
Cypress Lakes - Florida	0	21																					4	4										8
LUSI/Lake Groves - Florida	0	0																																0
Harrco - North Carolina	0	0																																0
Lake Wildwood - Illinois	0	21																																0
Rate Case School	0	0																																0
UI of Pennsylvania - Pennsylvania	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
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0	0	0																																0
0	0	0																																0
0	0	0																																0
			2	0	0	0	0	0	0	2	6	0	0	8	8	8	4	4	0	0	8	8	8	4	4	0	0	8	6	8	8	6	0	110

NOVEMBER 2002																																			
TIMESHEET FOR: AMANDA ROSS					MONTH:				NOVEMBER 2002																										
Amanda Ross	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S		ALS
El Dorado - New Mexico	0	01																																0
UICN - Nevada	0	01																																0
Del Mar - Illinois	0	21						6	2								4			4	3	3					1	1	2					26
Twin Lakes - Indiana	0	21																																0
Massanutten - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	21												2																				2
Cumberland - Maryland	0	21																																0
Harbor Ridge - Illinois	0	0																																0
Colchester - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	95																									4	1						5
Louisiana Water Service - Louisiana	0	21																																0
Northern Hills Water Co. - Illinois	0	21																																0
Cypress Lakes - Florida	0	21																																0
LUSI/Lake Groves - Florida	0	0																																0
Harrco - North Carolina	0	0																																0
Lake Wildwood - Illinois	0	21				2																												2
Rate Case School	0	0	8																															8
UI of Pennsylvania - Pennsylvania	0	0																																0
2003 Rate Case Study	0	0												6	8	8	4			2	4	4	8											44
0	0	0																																0

DECEMBER 2002																																		
TIMESHEET FOR: AMANDA ROSS					MONTH:				DECEMBER 2002																									
Amanda Ross	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	ALS
El Dorado - New Mexico	0	01																																0
UICN - Nevada	0	01																			4	2			2	2						2		12
Del Mar - Illinois	0	21											6	8	2					4														20
Twin Lakes - Indiana	0	21																																0
Massanutten - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	21					4				4																							8
Cumberland - Maryland	0	21																																0
Harbor Ridge - Illinois	0	0																																0
Colchester - Virginia	0	21																																0
Utilities, Inc. of Florida - Florida	0	95																																0
Louisiana Water Service - Louisiana	0	21																																0
Northern Hills Water Co. - Illinois	0	21																																0
Cypress Lakes - Florida	0	21																																0
LUSI/Lake Groves - Florida	0	0																																0
Harrco - North Carolina	0	0																																0
Lake Wildwood - Illinois	0	21																																0
Rate Case School	0	0																																0
UI of Pennsylvania - Pennsylvania	0	0																																0
2003 Rate Case Study	0	0																																0
Utilities, Inc. of Georgia - Georgia	0	21																				4										2		6
0	0	0																																0

JANUARY 2003

TIMESHEET FOR: AMANDA ROSS — **MONTH:** **JANUARY 2003**

	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	**SUB**	**CODE**	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	ALS
Utilities Services of SC - SC	01			1.5	2.5																													4
Utilities Inc. of NM - NM	01			1	3			1	2	2					2																			11
Cypress Lakes - Florida	21				0.5											3	1																	4.5
Del Mar - Illinois	21							2	1	4		1																						8
Sandalhaven - Florida	21								1						1		3	3																8
Utilities Inc. of CN - Nevada	01																		1				2											3
Utilities Inc. of Florida - FL	21																							4	6	7			6	5	4			32
Sky Ranch - Nevada																									2				1					3
WSC of Kentucky - Kentucky	01																																	0
LUSI/Lake Groves - Florida	95																																	0
Alafaya - Florida	21																																	0
Massanutten - Virginia	21																																	0
Northern Hills - Illinois	21																																	0
Charmar - Illinois	21																																	0
Cherry Hill - Illinois	21																																	0
SC Utilities - South Carolina	21																																	0
Non-Capitalized Time:																																		0
Harrco	91																																	0
Capital Surcharge Research	91																																	0
2003 Rate Case Template Update	91																																	0
Sick Day	91																																	0
Rate Case Update Spreadsheet	91																																	0
Monthly Capitalization	91																																	0
Sanlando - Florida	21																																	0
UI of Georgia - Georgia	21																																	0
Apple Canyon - Illinois	21																																	0
Cedar Bluff - Illinois	21																																	0
Florida Annual Reports	91																																	0
Harbor Ridge - Illinois	21																																	0
																																		0
																																		0
																																		0
																																		0
																																		0
																																		0
																																		0
																																		0
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																																		0
																																		0
																																		0
																																		0
																																		0
																																		0
			0	2.5	6	0	0	3	4	6	0	1	0	0	3	3	4	3	1	0	0	0	2	4	8	7	0	0	7	5	4	0	0	73.5

FEBRUARY 2003																																			
TIMESHEET FOR: AMANDA ROSS					MONTH:				FEBRUARY 2003																										
0	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28				TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F				ALS
Utilities Services of SC - SC	01	0											2	2																				4
Utilities Inc. of NM - NM	01	0																																0
Cypress Lakes - Florida	21	0																									3	7	4	6				20
Del Mar - Illinois	21	0						2																		2								4
Sandalhaven - Florida	21	0																																0
Utilities Inc. of CN - Nevada	01	0										2			1													1						4
Utilities Inc. of Florida - FL	21	0			4	8	8	6	6			4	6	5	7	5			8	8	10	9	9			6	1		2	2				114
Sky Ranch - Nevada	0	0																																0
WSC of Kentucky - Kentucky	01	0														1																		1
LUSI/Lake Groves - Florida	95	0							2			2																						4
Alafaya - Florida	21	0														2	2.5																	4.5
Massanutten - Virginia	21	0																																0
Northern Hills - Illinois	21	0																																0
Charmar - Illinois	21	0																																0
Cherry Hill - Illinois	21	0																																0
SC Utilities - South Carolina	21	0																																0
Non-Capitalized Time:	0	0																																0
Harrco	91	0												1																				1
Capital Surcharge Research	91	0			4																													4
2003 Rate Case Template Update	91	0																											2					2
Sick Day	91	0																									4							4
Rate Case Update Spreadsheet	91	0													1																			1
Monthly Capitalization	91	0																																0
Sanlando - Florida	21	0																																0
UI of Georgia - Georgia	21	0																																0
Apple Canyon - Illinois	21	0																																0
Cedar Bluff - Illinois	21	0																																0
Florida Annual Reports	91	0																																0
Harbor Ridge - Illinois	21	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
			0	0	8	8	8	8	8	0	0	8	8	8	9	8	2.5	0	8	8	10	9	9	0	0	8	8	8	8	8	0	0	0	167.5

MARCH 2003																																			
TIMESHEET FOR: AMANDA ROSS					MONTH:				MARCH 2003																										
0	ACCT.	NO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	ALS
Utilities Services of SC - SC	01	0													1																			1
Utilities Inc. of NM - NM	01	0																																0
Cypress Lakes - Florida	21	0												1		5							8			2			2					18
Del Mar - Illinois	21	0			2	4	3		2				5	5	2				1			2						2						28
Sandalhaven - Florida	21	0																																0
Utilities Inc. of CN - Nevada	01	0							6			1	1		2	1						2											2	15
Utilities Inc. of Florida - FL	21	0			1			3				4	1	2					1														1	13
Sky Ranch - Nevada	0	0																																0
WSC of Kentucky - Kentucky	01	0																																0
LUSI/Lake Groves - Florida	95	0			0.5																						4							4.5
Alafaya - Florida	21	0				3	2																											5
Massanutten - Virginia	21	0			4											1			1															6
Northern Hills - Illinois	21	0			0.5		3									1			1		4							2						11.5
Charmar - Illinois	21	0																										2		4			2	8
Cherry Hill - Illinois	21	0																										2		4			2	8
SC Utilities - South Carolina	21	0																											4				1	5
Non-Capitalized Time:	0	0																																0
Harrco	91	0				1																												1
Capital Surcharge Research	91	0																																0
2003 Rate Case Template Update	91	0																																0
Sick Day	91	0																								6								6
Rate Case Update Spreadsheet	91	0																																0
Monthly Capitalization	91	0						1					1																					2
Sanlando - Florida	21	0													3												4							7
UI of Georgia - Georgia	21	0																	4															4
Apple Canyon - Illinois	21	0																																0
Cedar Bluff - Illinois	21	0																																0
Florida Annual Reports	91	0																																0
Harbor Ridge - Illinois	21	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
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0	0	0																																0
0	0	0																																0
0	0	0																																0
0	0	0																																0
			0	0	8	8	8	4	8	0	0	5	8	8	8	8	0	0	8	0	4	4	8	0	0	8	8	8	6	8	0	0	8	143

NOVEMBER 2001																																		
TIMESHEET FOR:					MONTH:				NOVEMBER 2001																									
Justine Silvey	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F		ALS
UIF Rate Case	0	0	1	1.5												1	1.25											2	3	4				13.75
Lake Wildwood Rate Case	0	0					1.5	2.5		1				1							2	3	4											15
0	0	0																																0

DECEMBER 2001																																			
TIMESHEET FOR:					MONTH:				DECEMBER 2001																											
Justine Silvey	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	ALS
UIF Rate Case	0	0			2				1						0.5					1														4.5
Lake Wildwood Rate Case	0	0				2	1						1								0.5		0.5											5
United Utilities Rate Case	0	0							6			1		0.5								0.5												8
0	0	0																																0

JANUARY 2002

TIMESHEET FOR: | **MONTH:** | **JANUARY 2002**

Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	ALS
Lake Wildwood Rate Case		21		2	1																													3
UIF Rate Case		21																					0.5		1	3	3			3.25	2	3	3	18.75
United Rate Case		21																															0.5	0.5
Cypress Lakes		21																																0
Sandalhaven		21																																0
Alafaya		21																																0

MARCH 2002																																		
TIMESHEET FOR:					MONTH:				MARCH 2002																									
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21				2	2	1	1				2	1	1	1				1	2		3	1			3	1	3	3	0.5			28.5
United Rate Case	0	21																																0
Cypress Lakes	0	21																																0
Sandalhaven	0	21																																0
Alafaya	0	21																																0
0	0	0

APRIL 2002																																	
TIMESHEET FOR:					MONTH:				APRIL 2002																								
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	T	F	S	S	M	T		ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21	1	3	1	0.5	1			1			3				2		2							1	1	2			1.5	0.5		20.5
United Rate Case	0	21																																0
Cypress Lakes	0	21																																0
Sandalhaven	0	21																																0
Alafaya	0	21																																0
0	0	0

MAY 2002																																		
TIMESHEET FOR:					MONTH:				MAY 2002																									
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21						1	2									3	3			2	4									1		16
United Rate Case	0	21																																0
Cypress Lakes	0	21																																0
Sandalhaven	0	21																																0
Alafaya	0	21																																0
0	0	0

JUNE 2002																																		
TIMESHEET FOR:					MONTH:				JUNE 2002																									
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S		ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21																							1									1
United Rate Case	0	21																																0
Cypress Lakes	0	21																																0
Sandalhaven	0	21																																0
Alafaya	0	21																																0
Florida Price Index Filing	0	0						1	2			1	2	1	3	2			2	3	3	3	4			1	1	2	1	1					33
0	0	0																																0

JULY 2002																																	
TIMESHEET FOR:					MONTH:				JULY 2002																								
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	T	F	S	S	M	T	W	ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21	1	1							4	4	5	3			1	2	2	4	3			1	1	4	3	1					1	41
United Rate Case	0	21																																0
Cypress Lakes	0	21	0.5																0.5						0.5								0.5	2
Sandalhaven	0	21																	0.5														0.5	1
Alafaya	0	21																	0.5					0.5				0.5			0.5		0.5	2.5
Florida Price Index Filing	0	0	2	2	1									1				1													3	2	3	15
0	0	0																																0

AUGUST 2002																																		
TIMESHEET FOR:					MONTH:			AUGUST 2002																										
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21	2						1						2						1			1				2			1			10
United Rate Case	0	21																																0
Cypress Lakes	0	21	1						1						1						2								1		2	2		10
Sandalhaven	0	21																																0
Alafaya	0	21							1								1				1								1	1	1	0.5		6.5
Florida Price Index Filing	0	0	2	2			3	1						1	1			1			2	2		2				3	2	3		2		27
	0	0	0																															0

OCTOBER 2002																																		
TIMESHEET FOR:					MONTH:				OCTOBER 2002																										
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	ALS
Lake Wildwood Rate Case	0	21																																0
UIF Rate Case	0	21			1	1				1		1						2	2	1			4	4	2	1							0.5	20.5
United Rate Case	0	21																																0
Cypress Lakes	0	21																																0
Sandalhaven	0	21																								1								1
Alafaya	0	21																						2	2	1						1		6
Florida Price Index Filing	0	0																																0
	0	0	0

NOVEMBER 2002																																	
TIMESHEET FOR:					MONTH:				NOVEMBER 2002																								
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOT
DESCRIPTION	SUB	CODE	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S		ALS
Lake Wildwood Rate Case	0	21																															0
UIF Rate Case	0	21							2												1							1	3				7
United Rate Case	0	21																															0
Cypress Lakes	0	21																															0
Sandalhaven	0	21	1										1	2								3	1	3			2	2					15
Alafaya	0	21											1	1																			2
Florida Price Index Filing	0	0																															0
0

DECEMBER 2002																																		
TIMESHEET FOR:					MONTH:				DECEMBER 2002																									
Justine Silvey	ACCT. NO.		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	W	R	F	S	S	M	T	ALS
Lake Wildwood Rate Case	58	21																																0
UIF Rate Case	600	21		3	2	4	4	4			1	3	4	7	6			2														1		41
United Rate Case	700	21																																0
Cypress Lakes	672	21																																0
Sandalhaven	690	21		2																														2
Alafaya	647	21																																0
Florida Price Index Filing	0	0																																0
0

JANUARY 2003																																		
TIMESHEET FOR:					MONTH:				JANUARY 2003																										
Justine Silvey	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	ALS
UIF Rate Case				2				1									1	1																5
Sandalhaven Rate Case																																		0
Cypress Lakes Rate Case								2	3	4	2				1			1				2	2	1	1	1			1	2	2			25
Alafaya Rate Case																																		0
Habor Ridge Sewer Surcharge																																		0

FEBRUARY 2003																																		
TIMESHEET FOR:					MONTH:				FEBRUARY 2003																									
Justine Silvey	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28				TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F				ALS
UIF Rate Case	0	0				2	3	3	2			2	2	3	6	6		3	7		7	5	5			2.5				4				62.5
Sandalhaven Rate Case	0	0																																0
Cypress Lakes Rate Case	0	0											0.5																					0.5
Alafaya Rate Case	0	0					1					1.5										2	1			6	8	8	8	4				39.5
Habor Ridge Sewer Surcharge	0	0																																0
0

MARCH 2003																																		
TIMESHEET FOR:					MONTH:				MARCH 2003																									
Justine Silvey	ACCT. NO		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT
DESCRIPTION	SUB	CODE	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	ALS
UIF Rate Case	0	0				0.5																						7	6	8			6	27.5
Sandalhaven Rate Case	0	0																																0
Cypress Lakes Rate Case	0	0																																0
Alafaya Rate Case	0	0			6	6	8	4	6			6	4	2	1	2			2	4														51
Habor Ridge Sewer Surcharge	0	0											3	4	5						1													13
0	0	0																																0

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 8) ____.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of CYPRESS LAKES UTILITIES, INC. for a rate increase in Polk County	))))	DOCKET NO. 020407-WS

RESPONSE TO ORDER TO SHOW CAUSE

CYPRESS LAKES UTILITIES, INC. ("Utility"), by and through its undersigned attorneys and pursuant to Order No. PSC-03-0647-PAA-WS, responds to the Show Cause Order as follows:

The Show Cause Order directed the Staff to identify the specific areas where it believed non-compliance existed. By letter dated May 21, 2003, the Staff complied with this directive. A copy of that letter has been filed in this Docket, Document No. 04671-03. Attached hereto is the response of the Utility to that letter, which incorporates a plan and schedule for addressing the Staff's areas of concern.

While the attached response addresses the issues raised in the Staff's letter, a response to the issues raised in the Show Cause Order itself is appropriate.

The alleged non-compliance with NARUC USOA are based upon standards that involve a certain degree of subjectivity. Accounting Instruction 2.A. requires books "so as to be able to furnish readily full information" as to any item in an account. Accounting Instruction 3.D. requires that a list of account numbers and subdivision of accounts be "readily available". Rule 25-30-450, F.A.C. requires that work sheets supporting the schedules and data submitted must be organized in a "systematic and rational manner so as to enable Commission personnel to verify the schedules in an expedient manner and minimum amount of time."

These "standards" are subject to legitimate differing interpretations. That is not to say that there is not room for improvement which is already underway, and is reflected in the recent audit by the Staff in connection with the Lake Groves Utilities, Inc., overearnings investigation.

A number of the Orders referenced in the Order to Show Cause predate the 1998 modifications to the Utilities, Inc., accounting systems. In the most recent Order issued December 31, 2000, in the Wedgefield Utilities, Inc., rate case, the Staff and utility personnel were to get together so that the Utility could understand the previous concerns of the Staff. Although there were some attempts, no meeting took place to articulate the Staff's concerns.

As set forth above, there are substantial questions of material fact regarding whether the Utility is in compliance with NARUC USOA. However, although the Utility does not believe a fine of $3,000 (or any amount) is appropriate, it does not make economic sense to hold a formal administrative hearing on the factual issues. As shown by the response to the Staff's letter articulating the Staff's concerns with the Utility's books and records, the Utility is in good faith addressing those concerns.

Respectfully submitted on this
16 day of June, 2003 by:

ROSE, SUNDSTROM & BENTLEY, LLP
600 S. North Lake Boulevard
Suite 160
Altamonte Springs, Florida 32701
(407) 830-6331
(407) 830-8522 Fax

By: _____
MARTIN S. FRIEDMAN

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U. S. Mail this 18 day of June, 2003, to:

Lawrence Harris, Esquire
Katherine Echternacht, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Jack Shreve
Office of Public Counsel
Claude Pepper Building
111 W. Madison Street, Suite 812
Tallahassee, FL 32399

By: _____
MARTIN S. FRIEDMAN

Utilities\Cypress Lakes Rate Case\Resp to Order to Show Cause

UTILITIES, INC.

2335 Sanders Road
Northbrook, Illinois 60062-6196
Telephone 847 498-6440
Facsimile 847 498-2066

June 17, 2003

Via Hand Delivery

Denise N. Vandiver
Bureau Chief of Auditing
Division of Auditing and Safety
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Patricia W. Merchant
Supervisor, File and Suspended Cases
Division of Economic Regulation
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Docket No. 020407-WS, Application for Increase Water and Wastewater in Polk County for Cypress Lakes Utilities, Inc. – Recommendation For Apparent Violation of Commission Rules Regarding Books and Records for Florida Subsidiaries of Utilities, Inc.

Dear Ms. Vandiver and Ms. Merchant:

Thank you for your correspondence of May 21, 2003, and as you are aware the Commission's Order in the above referenced docket was issued on May 28, 2003, whereby requiring Utilities, Inc. to respond, by June 18, 2003 to all alleged deficiencies noted in your letter. Below please find Utilities, Inc.'s responses and corrective measure being implemented.

No. 1

Commission

The MFRs are designed with a column titled "Balance Per Books". This column must reflect the balances on the General Ledger. The Annual Report must also reflect the dame balances.

Utilities, Inc.'s Response

The Utility understand the importance of this issue and ensures the Commission that all rate cases filed in the future will comply with this requirement.

No. 2

Commission

All adjustments to the utility balances that are included in Commission orders must be booked by the utility within 60 days of the date of the order. The utility must submit documentation showing that these adjustments have been made with in 90 days of the date of the order. These adjustments include the following:

a) Transfer: when the utility purchases a system, the balances included in the Commission order setting rate base must be recorded on the utility books.
b) Adjustments: when the Commission adjusts rate base item in an order that becomes final, these adjustment s musts be made on the utility books.

Utilities, Inc.'s Response

Utilities, Inc. is in the process of reviewing all prior Commission orders and comparing those orders to our books and records to assure compliance. As you are aware we have filed numerous test year approval letters earlier this year and are currently conducting a comparison analysis on an expedited basis for those companies. In addition, we anticipate that the review process for all other Florida companies will be completed prior to the filing of our 2003 Annual Reports.

No. 3

Commission

The structure of the utility's accounting system, particularly regarding O&M expenses, continues to require significant amounts of staff time to reconcile the MFR filings to the books and records. Specifically, our audit of Account 620

(Materials and Supplies-Water) and Account 720 (Material and Supplies-Wastewater) is cumbersome, difficult, and time-consuming. We would suggest that the utility add two fields to its General Ledger and accounting reports as follows:

a) USOA account cross-reference.
b) Allocation methodology

If these two fields are added, the Commission staff may be able to sort the General Ledger in a more efficient manner and reconcile the utility accounts to the NARUC accounts in an expeditious manner. Also, we have found some inconsistencies in how a particular account may be allocated in different methodologies for different subsidiaries. (For instance, GL Account #6355010, #3755090, and #6759503 are cross referenced to NARUC account #620. In Cypress Lake, the amounts are allocated between water and wastewater. In UIF, the amounts are allocated to water only.) The addition of an allocation filed will facilitate an efficient reconciliation of the accounting records and the MFRs. We believe that it may also be an opportunity for the utility to verify the consistent application of each allocation methodology.

Utilities, Inc.'s Response

The Utility's financial software package precludes us from providing this information within a general ledger report, because our software limits text to 132 characters per line. However, in all future proceeding the Utility will provide as a separate document a detailed listing of all General Ledger account numbers, the corresponding USOA account number and the method of allocation. This allocation will include percentages and methodology from our affiliate company (Water Service Corp.) and any other affiliate relationship including Utilities, Inc. of Florida to all other Florida operating subsidiaries.

No. 4

Commission

The utility has generally done a good job at matching plant accounts to NARUC accounts. However, Account 310 (Power Generation Equipment) is included in Account 311 (Pumping Equipment).

Utilities, Inc.'s Response

The Utility is currently reviewing this allegation against its annual reports and will provide the Commission and Staff with the any required adjusting journal entries.

No. 5

Commission

The utility has a four-step policy for retirement of Utility Plant in Service (UPIS). The utility appears to be inconsistent in applying its policy. The utility should develop a method to improve its implementation of its policy, i.e. a new form procedure, internal control, etc. Two findings regarding this are found in Docket No. 020071 – WS (UIF), Exception No. 4 and the undocketed affiliate audit, Exception No. 1. In the UIF audit, staff found $299,017.94 of additions which did not have corresponding retirements. In the affiliate audit, staff found inadequate documentation regarding the disposition of old computer that are either transferred or destroyed when new ones are purchased.

Utilities, Inc.'s Response

The Utility has recently moved to a fully automated work order system to facilitate our work order process. The Utility is going to add the following fields to the work order form and input screen, which will allow us to better track retirements when items are moved from the CP ledger to the General Ledger:

1. New,
2. Upgrade,
3. Repair, and
4. Replace.

These additional data entry fields will allows us to sort all projects and better evaluate which projects require retirements. In addition to the above mentioned fields, will also be requiring that our operations' employees provide us the original date the asset was placed in service or the original cost, if available.

No. 6

Commission

Rule 25-30.140(8), F.A.C., states that the CIAC "amortization rate shall be that of the appropriate account or function where supporting documentation is available to identify the account of function of the related CIAC plant. Otherwise, the composite plant amortization rate shall be used." The audit staff has found that the utility is able to identify the CIAC to specific accounts. Therefore, the utility is incorrect in using a composite amortization rate for those systems that CIAC has specifically identified by account. The utility shall begin amortizing CIAC using the corresponding depreciation rates.

Utilities, Inc.'s Response

In addition to agreeing with the comment listed above the, Utilities, Inc. is also aware that there is new rule pending at the Florida Public Service Commission and once that rule is adopted all Class A and Class B utilities will have to amortize CIAC using the corresponding depreciation rates. Utilities, Inc. intends to comply with all Commission Orders.

No. 7

Commission

The utility does not maintain adequate documentation regarding its allocation methodology. As discussed in Disclosure No. 2 of the affiliate audit, staff attempted to verify the accuracy of the customer equivalents used to allocate the expenses of Water Services Corporation. In order to complete this task, staff requested gallons of water purchased and pumped and gallons of wastewater treated to determine our own calculation of equivalent residential connection (ERCs) for each company. The company could not provide gallons of wastewater treated for states other than Florida. It claimed that operating reports were not available to provide the information. In addition, some small water plants did not have usage reports. The report of number of customers that the company did provide showed water customers and did not break down wastewater numbers by division. Therefore, we were unable to determine ERCs and unable to determine if the company's computation is reasonable.

Utilities, Inc.'s Response

The Utilities allocation methodology to distribute commons expenses and Utility Plant in Service is based upon customer equivalents and is an equitable allocation. The Utility has and will continue to communicate directly with FPSC auditor Kathy Welch to assure that information that is required is being provided. The Utility is cognizant of Staff's disagreement with using this methodology and would like to invite staff and the Office of Public Counsel to discuss this method and other allocations methods. In addition, the Utility's current allocation method has been approved in other states in which it operates.

No. 8

Commission

In a related matter to the above issue the affiliate audit found evidence that the utility does not allocate costs to systems that the utility does not own but systems for which the utility performs management and/or billing functions.

Utilities, Inc.'s Response

The Utility does not currently allocate Water Service Corporation expenses to utilities that it does not own but operates. We do not allocate expenses to these systems because they do not require the same level of attention from management as subsidiaries that are owned and operated. However, in light of the Commission's inquiry the Utility will allocate costs to systems that it does not own but operates. In addition, the Utility believes that a water or sewer customer in a system that Utilities, Inc. owns and operates is not equivalent to a water or sewer customer in a system that it operates but does not own. Utilities, Inc. will develop a methodology for allocating costs to these systems that will be implemented to allocate costs in the 2003 Annual Reports.

No. 9

Commission

As evidenced by the Cypress Lakes proceedings, the utility does not adequately document its normal "other water uses" such as line flushing and line breaks. The utility should maintain records indicating actual usage or documentation regarding estimation methodology for each individual event, with a monthly summary.

Utilities, Inc.'s Response

Each month the operators of the various water systems in Florida provide the regional office with a monthly flushing log sheet. This log identifies the estimated volume of water used in such activities as line flushing, hydrant use, water main and service line breaks, construction activities, and filling new water mains. The estimated volume is recorded and tracked internally on the system's water report to assist in determining percent of unaccounted for water. These reports are kept and are available for the Commission's review. The Utility is committed to improving this reporting mechanism by educating its field personnel of the importance of accurately estimating these flows.

In addition to the nine concerns listed above, Florida Public Service Commission auditors (Jeff Small and Kathy Welch of the Division of Auditing and Safety) who were in Northbrook, Illinois the weeks of June 2nd and June 9th have brought two additional items to our attention. They are the following:

1) the Utility should keep an adjusting entry log book, and
2) the Utility should provide more detail in the cash book and general ledger.

The Utility has already advised its accounting staff of the additional detailed requested from the auditors and the Utility is studying the adjusting journal entry log book proposal.

In accordance with Commission Order No. PSC-03-0647-PAA-WS, issued May 5, 2003 I have attached as Exhibit A, a schedule indicating the Utility's plan to comply with this order. In closing, Utilities, Inc. would like to advise the Commission and their staff of Utilities, Inc.'s desire and commitment to have a positive working relationship with staff and our willingness to work with staff to address any concerns that staff or the Commissioners may have. In agreement with this approach I, along with our President & CFO, and Director of Regulatory Accounting had a meeting with Auditors Kathy Welch and Jeff Small to discuss any additional concerns or issues they had. I found (and I believe that Jeff and Kathy did too) this meeting to be extremely helpful and informative. If you require any further information, please feel free to contact me at (847) 498-6440.

Sincerely yours,

Lawrence N. Schumacher
President & CFO
Utilities, Inc.

cc: James Camaren

Cypress Lakes Utilities, Inc.				Exhibit A
Summarization of Response to Show Cause Order				
			Utilities, Inc.'s Response	Time Frame
Issue No. 1	MFR "Balance Per Books"		All subsequent MFR filings will adhere to this rule.	All future MFRs will adhere to this requirement.
Issue No. 2	Commission Ordered Adjustments		Currently reviewing all prior Commission Orders in a comparison analysis.	Adjusting entries will be booked and/or policy implemented prior to filing any MFRs or prior to filing 2003 Annual Reports.
Issue No. 3	Account Cross-Reference & Allocation Methodology		The requested information cannot be provided within the general ledger systems; however, UI will provide a schedule with the requested information for all subsequent MFR.	Policy implemented and schedules will be provided concurrently with future MFR filings.
Issue No. 4	Plant Account		Comparing Account 310 to Account 311 for misclassifications.	Adjusting entries booked prior to filing 2003 Annual Reports, if applicable.
Issue No. 5	Retirements		Adding new fields to better track retirements and require additional information from the filed.	Additional fields in the work order system will be added prior to month end.
Issue No. 6	CIAC Amortization Rate		On a go forward basis when the plant account is known the Utility will use the corresponding rate and will comply with the Commission's	On a go forward basis.

Cypress Lakes Utilities, Inc.				Exhibit A
Summarization of Response to Show Cause Order				
			Utilities, Inc.'s Response	Time Frame
			proposed rule if and when adopted.	
Issue No. 7	Water Service Corp. Allocation		Utilities, Inc. believes that its current methodology is equitable and will work with staff to facilitate audit process of WSC's allocations.	Will arrange a meeting or conference call to discuss different methodologies.
Issue No. 8	Systems operated not owned		Utilities, Inc. is working towards developing a methodology to allocate these costs.	Methodology developed and implemented prior to filing 2003 Annual Reports.
Issue No. 9	Document "other water uses"		Utilities, Inc. is educating is field personnel on the importance of logging this information	Currently communicating with field personnel.
Issue No. 10	Adjusting entry log book		The Utility is currently reviewing the feasibility, costs and time required to implement this procedure.	Currently reviewing feasibility.
Issue No. 11	Additional detail in cash book & general ledger		The Utility agrees that more detail can be provided in the cash book and general ledger.	Currently providing more detail in the general ledger system, where applicable.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 9) ____.

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Wis Bar (Water)

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
35,895	7,683	21.41%	9.29%	N/A

Wis Bar (Sewer)

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
59,423	(13,685)	-23.03%	9.29%	19,205

Buena Vista

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
211,943	(32,690)	-15.42%	9.29%	52,379

Summertree (Water)

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
494,273	45,823	9.27%	9.29%	95

Summertree (Sewer)

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
553,586	35,986	6.50%	9.29%	15,442

Orangewood

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
318,465	13,249	4.16%	9.29%	16,336

LATE FILED EXHIBIT NO. 8

Calculation of stand-alone revenue requirements and rates for the Oakland Shores system and the remaining combined systems in Seminole County for both water and wastewater.

Please refer to attached document.

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Oakland Shores

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
238,835	15,033	6.29%	9.29%	7,155

Remaining Seminole County Water Subs

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
1,462,666	42,200	2.89%	9.29%	93,682

Remaining Seminole County Sewer Subs

Current TYA Rate Base	Total Operating Income	Current Return on Rate Base	Proposed Return on Rate Base	Additional Revenues
1,967,473	(81,211)	-4.13%	9.29%	263,989

Sub 0604 Oakland Shores	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	18,493	$ (3,458)	15,035	15,033
Utility Plant in Service:	301,000	54,513	355,513	293,235
Utility Land & Land Rights:	2,107	-	2,107	2,107
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	17,796	15,126	32,922	15,133
Less: A/D:	(84,885)	7,307	(77,579)	(91,326)
Less: CIAC	(51,880)	(146)	(52,026)	(52,186)
A/A of CIAC:	37,159	-	37,159	36,344
Allocated Plant:	1,853	-	1,853	1,786
Working Capital Allowance:	3,903	29,838	33,741	33,741
Total Rate Base:	227,054	106,638	333,692	238,835
Return on Rate Base	8.14%		4.51%	6.29%

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Oakland Shores

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	66,629	1,442	68,071	12,261	80,332	797	79,535
O & M Expenses:	37,459	3,711	41,170		41,170		
Depreciation:	11,743	2,480	14,223		14,223		
CIAC Amortization:	(1,629)	-	(1,629)		(1,629)		
PAA Amortization:	7	(7)	-		-		
Taxes Other Than Income:	-	-	-	-	-		
Provision for Income Taxes:	557	(1,284)	(727)	5,156	4,428		
Operating Expenses:	48,136	4,900	53,036	5,156	58,192		
Net Operating Income:	18,493	(3,458)	15,035	7,105	22,140		
Rate Base:	227,054		333,692		238,835		
Rate of Return:	8.14%		4.51%		9.27%		

INDIVIDUAL RATES FOR OAKLAND SHORES

Oakland Shores

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
5/8" meter	1,664,330	192	35.00	110.85	414.24	79,535
1" meter	0	0	35.00	110.85	-	-
	1,664,330	192				79,535

Remaining Seminole County Subs
Water

	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	77,073	(35,010)	42,063	42,063
Utility Plant in Service:	2,114,090	468,567	2,582,657	2,169,271
Utility Land & Land Rights:	14,670	-	14,670	14,670
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	191,797	163,028	354,825	274,791
Less: A/D:	(1,071,223)	62,804	(1,008,418)	(1,132,871)
Less: CIAC	(685,282)	(1,254)	(686,536)	(684,976)
A/A of CIAC:	450,112	-	450,112	438,872
Allocated Plant:	19,975	-	19,975	19,251
Working Capital Allowance:	42,067	321,591	363,658	363,658
Total Rate Base:	1,076,207	1,014,736	2,090,943	1,462,666
Return on Rate Base:	7.16%		2.01%	2.88%

Remaining Seminole County Water Subs

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	523,976	15,543	539,519	156,714	696,233	8,588	687,645
O & M Expenses:	330,301	40,000	370,301		370,301		
Depreciation:	93,600	21,320	114,920		114,920		
CIAC Amortization:	(22,480)	-	(22,480)		(22,480)		
PAA Amortization:	77	(77)	-		-		
Taxes Other Than Income:	39,401	3,153	42,554	7,604	50,158		
Provision for Income Taxes:	6,003	(13,843)	(7,840)	55,568	47,729		
Operating Expenses:	446,903	50,553	497,456	63,172	560,628		
Net Operating Income:	77,073	(35,010)	42,063	93,542	135,605		
Rate Base:	1,076,207		2,090,943		1,462,666		
Rate of Return:	7.16%		2.01%		9.27%		

INDIVIDUAL RATES FOR REMAINING SEMINOLE COUNTY WATER SUBS

Remaining Seminole County Water Subs

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	232,737,914	31,154	1.71	8.34	21.11	657,806
1" meter	1,708,440	158	1.71	18.95	37.44	5,916
1.5" meter	0	0	1.71	34.98	-	-
5/8" meter irrigation	880,060	124	1.71	8.34	20.48	2,539
1" meter irrigation	0	0	1.71	18.95	-	-
	235,326,414	31,436				666,261
Commercial:						
5/8" meter	753,000	96	1.71	8.34	21.75	2,088
1" meter	785,370	48	1.71	18.95	46.93	2,253
1.5" meter	620,992	24	1.71	34.98	79.23	1,901
2" meter	2,996,900	12	1.71	55.00	482.06	5,785
3" meter	2,704,450	12	1.71	115.00	500.38	6,005
4" meter	0	2	1.71	190.31	190.31	381
5/8" meter irrigation	0	0	1.71	8.34	-	-
1" meter irrigation	172,580	12	1.71	18.95	43.54	522
1.5" meter irrigation	0	0	1.71	34.98	-	-
2" meter irrigation	1,046,670	12	1.71	55.00	204.15	2,450
	9,079,942	218				21,384
					Total:	687,645

Remaining Seminole County Subs
Sewer

	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	(36,962)	(52,631)	(89,593)	(89,593)
Utility Plant In Service:	3,107,924	(532,959)	2,574,965	2,299,836
Utility Land & Land Rights:	117,991	-	117,991	24,281
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	23,438	226,214	249,652	171,002
Less: A/D:	(813,034)	36,889	(776,145)	(774,978)
Less: CIAC	(610,051)	-	(610,051)	(610,051)
A/A of CIAC:	388,552	59,721	448,273	380,218
Allocated Plant:	11,785	-	11,785	11,358
Working Capital Allowance:	53,883	411,924	465,807	465,807
Total Rate Base:	2,280,488	201,789	2,482,277	1,967,473
Return on Rate Base:	-1.62%		-3.61%	-4.55%

Seminole County Sewer Subs

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Sewer Revenues
Operating Revenues:	386,850	11,896	398,746	457,362	856,108	4,031	852,077
O & M Expenses:	431,066	123,894	554,960		554,980		
Depreciation:	51,967	(24,250)	27,717		27,717		
CIAC Amortization:	(16,666)	-	(16,666)		(16,666)		
PAA Amortization:	-	-	-		-		
Taxes Other Than Income:	24,276	1,825	26,101	20,581	46,682		
Provision for Income Taxes:	(66,831)	(36,942)	(103,773)	164,360	60,587		
Operating Expenses:	423,812	64,527	488,339	184,941	673,280		
Net Operating Income:	(36,962)	(52,631)	(89,593)	272,421	182,828		
Rate Base:	2,280,488		2,482,277		1,987,473		
Rate of Return:	-1.62%		-3.61%		9.29%		

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INDIVIDUAL RATES FOR REMAINING SEMINOLE COUNTY SEWER SUBS

Remaining Seminole County Sewer Subs

	Gallons	Billing Units	Proposed Monthly Billing: Rates per 1,000 Gallons	Proposed Monthly Billing: Base Charge	Average Bill	Revenues
Residential:						
5/8" meter (1)	96,914,000	17,098	5.02	18.93	47.39	810,238
Flat rate - 15,000 gallons	0	12	-	55.87	55.87	670
	96,914,000	17,110				810,908
General Service:						
5/8" meter	106,070	24	5.02	18.93	41.12	987
1" meter	280,910	36	5.02	47.32	86.49	3,114
1.5" meter	0	0	5.02	94.71	-	-
2" meter	2,996,900	12	5.02	151.54	1,405.24	16,863
4" meter	2,704,450	14	5.02	473.52	1,443.26	20,206
	6,088,330	86				41,169
					Total:	852,077

Notes:

(1) This bill code has maximum monthly gallonage of 10,000.

Sub 0613 WisBar

WATER

	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	8,675	(1,322)	7,353	7,353
Utility Plant in Service:	29,617	3,610	33,228	28,543
Utility Land & Land Rights:	(0)	-	(0)	(0)
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	0	-	0	311
Less: A/D:	(7,898)	(1,901)	(9,799)	(6,727)
Less: CIAC	-	-	-	-
A/A of CIAC:	-	-	-	-
Allocated Plant:	1,341	-	1,341	1,293
Working Capital Allowance:	1,443	11,032	12,475	12,475
Total Rate Base:	24,504	12,741	37,245	35,895
Return on Rate Base	35.40%		19.74%	20.48%

ADJUSTMENT FOR WIS BAR WATER SYSTEM

Due to the current rate of return in the Wis Bar water system, UIF has reduced the amount of revenues requested, and in correlation, has also reduced the taxes. Please see the following calculation below.

Operating Income:	7,353	
Operating Income at 9.27% return on RB:	3,327	
Reduction in requested revenues	4,026	#

Reduction (from above)	4,026
Requested revenues	/ 118,109
% reduction in taxes	3.41%

	Original Requested Adjustment	Reduced by:	Amended Requested Adjustment
Taxes Other Than Income	5,315	3.41%	5,134
Provision for Income Taxes	42,444	3.41%	40,997
			46,131

Due to these reductions, the numbers UIF is working with are as follows.
Total Pasco County - Similar to an MFR Schedule B-1:

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues
Operating Revenues:	422,996	(14,716)	408,280	116,499 *	524,779
O & M Expenses:	226,035	56,838	282,873	-	282,873
Depreciation:	64,149	3,216	67,365	-	67,365
CIAC Amortization:	(14,575)	-	(14,575)	-	(14,575)
PAA Amortization:	3,072	(3,072)	-	-	-
Taxes Other Than Income:	55,109	(372)	54,737	5,134	59,871
Provision for Income Taxes:	38,814	(48,881)	(10,067)	40,997	30,930
Operating Expenses:	372,604	7,729	380,333	46,131	426,464
Net Operating Income:	50,392	(22,445)	27,947	70,368	98,315
Rate Base:	877,369		1,270,649		1,060,577
Return on Rate Base:	5.74%		2.20%		9.27%

* From above:	116,499	
From return on rate base & rev. req. page: (Total of requested revenue requirement)	120,525	
Difference:	(4,025) #	Ties to reduction in revenues

RETURNS ON RATE BASE AND REVENUE REQUIREMENTS

Wis Bar (Water)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	26,668	(752)	25,916	-	25,916	436	-
O & M Expenses:	14,530	2,903	17,433	-	17,433		
Depreciation:	1,481	164	1,645	-	1,645		
CIAC Amortization:	0	-	0	-	0		
PAA Amoritization:	0	-	0	-	0		
Taxes Other Than Income:	-	-	-	-	-		
Provision for Income Taxes:	1,982	(2,497)	(514)	-	(514)		
Operating Expenses:	17,993	571	18,564	-	18,564		
Net Operating Income:	8,675	(1,322)	7,353	-	7,353		
Rate Base:	24,504		37,245		35,895		
Rate of Return:	35.40%		19.74%		20.48%		

Note: Per the current rate of return on rate base in the Wis Bar water system, UIF requests no additional revenues.

INDIVIDUAL RATES FOR WIS BAR

Wis Bar (Water)

5/8" meter	N/A per revenue requirement and return on rate base page.

Sub 0613 WisBar

SEWER

	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	(11,933)	(3,746)	(15,679)	(15,679)
Utility Plant in Service:	19,541	(9,342)	10,199	18,260
Utility Land & Land Rights:	-	-	-	-
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	485	52,268	52,753	4,350
Less: A/D:	(7,868)	(6,251)	(14,120)	(6,815)
Less: CIAC	-	-	-	-
A/A of CIAC:	-	-	-	-
Allocated Plant:	1,359	-	1,359	1,310
Working Capital Allowance:	4,895	37,424	42,319	42,319
			-	
Total Rate Base:	18,413	74,099	92,511	59,423
Return on Rate Base	-64.81%		-16.95%	-26.39%

Wis Bar (Sewer)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Sewer Revenues
Operating Revenues:	21,153	85	21,238	26,363	47,601	251	47,351
O & M Expenses:	36,351	1,600	37,951		37,951		
Depreciation:	873	(425)	448		448		
CIAC Amortization:	(0)	-	(0)		(0)		
PAA Amortization:	0	-	0		0		
Taxes Other Than Income:	-	-	-	575	575		
Provision for Income Taxes:	(4,138)	2,656	(1,482)	4,589	3,106		
Operating Expenses:	33,086	3,831	36,918	5,163	42,081		
Net Operating Income:	(11,933)	(3,746)	(15,679)	21,199	5,520		
Rate Base:	18,413		92,511		59,423		
Rate of Return:	-64.81%		-16.95%		9.29%		

Wis Bar (Sewer)

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Base Charge	Average Bill	Revenues
5/8" meter	0	1,614	-	24.28	24.28	39,192
5/8" meter (Water-629)	0	324	-	24.28	24.28	7,868
5/8" meter multi	0	12	-	24.28	24.28	291
	0	1,950				47,351

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Sub 0615 Buena Vista	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	(24,835)	(10,325)	(35,160)	(35,160)
Utility Plant in Service:	174,316	28,626	202,942	142,981
Utility Land & Land Rights:	(0)	-	(0)	(0)
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	587	115,841	116,428	10,185
Less: A/D:	(57,364)	(15,076)	(72,440)	(50,300)
Less: CIAC	(84)	-	(84)	(86)
A/A of CIAC:	-	-	-	-
Allocated Plant:	10,635	-	10,635	10,250
Working Capital Allowance:	11,442	87,471	98,913	98,913
Total Rate Base:	139,531	216,863	356,394	211,943
Return on Rate Base	-17.80%		-9.87%	-16.59%

Buena Vista

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	126,199	(5,959)	120,239	74,494	194,733	3,460	191,273
O & M Expenses:	98,709	23,017	121,726		121,726		
Depreciation:	9,431	1,302	10,733		10,733		
CIAC Amortization:	0	-	0		0		
PAA Amoritization:	0	-	0		0		
Taxes Other Than Income:	27,176	(159)	27,017	2,191	29,208		
Provision for Income Taxes:	15,718	(19,795)	(4,077)	17,496	13,419		
Operating Expenses:	151,034	4,366	155,399	19,687	175,086		
Net Operating Income:	(24,835)	(10,325)	(35,160)	54,807	19,647		
Rate Base:	139,531		356,394		211,943		
Rate of Return:	-17.80%		-9.87%		9.27%		

INDIVIDUAL RATES FOR BUENA VISTA

Buena Vista

	Gallons		Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
5/8" meter	33,230,858	(2)	13,176	1.21	11.47	14.52	191,273

Notes

(2) Minimum 5,000 gallons

Sub 0625 & Sub 0626 Summertree	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	50,243	(6,380)	43,863	43,863
Utility Plant in Service:	1,099,097	22,720	1,121,817	1,053,923
Utility Land & Land Rights:	5,500	-	5,500	5,500
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	0	-	0	14,749
Less: A/D:	(385,903)	(11,965)	(397,868)	(367,788)
Less: CIAC	(426,350)	-	(426,350)	(426,364)
A/A of CIAC:	134,204	(21,083)	113,121	127,610
Allocated Plant:	8,441	-	8,441	8,135
Working Capital Allowance:	9,081	69,425	78,506	78,506
Total Rate Base:	444,071	59,097	503,168	494,273
Return on Rate Base	11.31%		8.72%	8.87%

Summertree (Water)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	164,943	(4,730)	160,213	17,582	177,795	2,746	175,049
O & M Expenses:	59,111	18,269	77,380		77,380		
Depreciation:	36,903	1,034	37,936		37,936		
CIAC Amortization:	(13,187)	-	(13,187)		(13,187)		
PAA Amortization:	1,727	(1,815)	(88)		(88)		
Taxes Other Than Income:	17,671	(126)	17,545	1,739	19,284		
Provision for Income Taxes:	12,475	(15,711)	(3,236)	13,886	10,651		
Operating Expenses:	114,701	1,650	116,351	15,625	131,976		
Net Operating Income:	50,243	(6,380)	43,863	1,956	45,819		
Rate Base:	444,071		503,168		494,273		
Rate of Return:	11.31%		8.72%		9.27%		

INDIVIDUAL RATES FOR SUMMERTREE

Summertree (Water)

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	21,078,739	10,088	1.21	11.00	13.53	136,473
Commercial:						
5/8" meter	3,409,470	68	1.21	11.00	71.67	4,873
1"meter	308,270	24	1.21	15.00	30.54	733
2" meter	20,896,040	240	1.21	32.02	137.37	32,969
						38,575
					Total:	175,049

Sub 0625 & Sub 0626 Summertree	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	45,028	(18,275)	26,753	26,753
Utility Plant in Service:	1,029,269	(47,040)	982,229	978,286
Utility Land & Land Rights:	10,000	-	10,000	10,000
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	-	-	-	6,692
Less: A/D:	(335,054)	(31,478)	(366,531)	(317,126)
Less: CIAC	(463,032)	-	(463,032)	(463,032)
A/A of CIAC:	125,703	-	125,703	119,079
Allocated Plant:	6,843	-	6,843	6,595
Working Capital Allowance:	24,650	188,441	213,091	213,091
Total Rate Base:	398,378	109,923	508,302	553,586
Return on Rate Base	11.30%		5.26%	4.83%

Summertree (Sewer)

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Sewer Revenues
Operating Revenues:	265,616	428	266,044	50,700	316,744	1,262	315,481
O & M Expenses:	200,010	8,059	208,069		208,069		
Depreciation:	29,579	(2,140)	27,439		27,439		
CIAC Amortization:	(13,238)	-	(13,238)		(13,238)		
PAA Amortization:	701	(701)	(0)		(0)		
Taxes Other Than Income:	24,372	113	24,485	2,893	27,378		
Provision for Income Taxes:	(20,836)	13,372	(7,464)	23,105	15,642		
Operating Expenses:	220,588	18,703	239,290	25,999	265,289		
Net Operating Income:	45,028	(18,275)	26,753	24,701	51,454		
Rate Base:	398,378		508,302		553,586		
Rate of Return:	11.30%		5.26%		9.29%		

Summertree (Sewer)

	Gallons	Billing Units	Proposed Monthly Billing Rates per 1,000 Gallons	Proposed Monthly Billing Base Charge	Average Bill	Revenues
Residential:						
5/8" meter	21,841,299	10,088	2.98	24.28	30.73	310,024
Commercial:						
5/8" meter	0	8	2.98	24.28	24.28	194
1" meter	308,270	24	2.98	47.55	85.82	2,060
2" meter	635,910	12	2.98	109.00	266.92	3,203
	22,785,479	10,132				5,457
					Total:	315,481

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Sub 0629 Orangewood	Per Books	Adjustments	Adjusted Rate Base	Test Year Average
Net Operating Income	16,309	(4,417)	11,892	11,892
Utility Plant in Service:	404,443	15,731	420,175	397,739
Utility Land & Land Rights:	1,213	-	1,213	1,213
Less: Non-used & Useful Plant:	-	-	-	-
CWIP:	16,845	63,661	80,506	17,389
Less: A/D:	(157,011)	(8,285)	(165,296)	(148,828)
Less: CIAC	(40,274)	-	(40,274)	(40,258)
A/A of CIAC:	31,914	(14,597)	17,317	31,220
Allocated Plant:	5,845	-	5,845	5,633
Working Capital Allowance:	6,288	48,070	54,357	54,357
Total Rate Base:	269,263	104,579	373,843	318,465
Return on Rate Base	6.06%		3.18%	3.73%

Orangewood

	Utility Test Year	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Requirement	Requested Annual Revenues	Miscellaneous Service Revenues	Requested Water Revenues
Operating Revenues:	105,186	(3,275)	101,911	28,449	130,360	1,901	128,459
O & M Expenses:	53,685	12,649	66,334		66,334		
Depreciation:	16,335	716	17,051		17,051		
CIAC Amortization:	(1,388)	-	(1,388)		(1,388)		
PAA Amoritization:	1,345	(1,257)	88		88		
Taxes Other Than Income:	10,262	(87)	10,174	1,204	11,378		
Provision for Income Taxes:	8,638	(10,878)	(2,240)	9,615	7,375		
Operating Expenses:	88,877	1,142	90,019	10,819	100,838		
Net Operating Income:	16,309	(4,417)	11,892	17,630	29,522		
Rate Base:	269,263		373,843		318,465		
Rate of Return:	6.06%		3.18%		9.27%		

INDIVIDUAL RATES FOR ORANGEWOOD

Orangewood

	Gallons	Billing Units	Proposed Monthly Billing: Rates per 1,000 Gallons	Proposed Monthly Billing: Base Charge	Average Bill	Revenues
5/8" meter	28,653,818	6,818	1.71	11.47	18.66	127,200
1" meter	94,250	24	1.71	45.74	52.46	1,259
	28,748,068	6,842				128,459

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 10) ____.

UIF Audit Exceptions

Exception No.	Subject	Discussion
1	Rate Base Water – Adjustment to Prior Orders	The Company disagrees with this exception based on the following: • The rate base balance for the Pasco County (Summertree PPW) water system as of April 30, 1991, indicated on page 4 of the audit report does not agree to the rate base balance indicated in Commission Order No. PSC-93-0430-FOF-WS, issued March 22, 1993. Therefore, the Company does not agree with the Audit Staff Adjustments proposed in Schedule F on page 9 as the amounts indicated in the "Order Balance" column are incorrect. • Staff was not consistent in calculating the water utility rate base adjustments from Commission Order No. PSC-95-0574-FOF-WS as indicated on page 4 of the audit report. By reviewing Staff's workpapers, the Company noted that Orange and Pasco Counties' adjustments include Commission ordered adjustments and Utility MFR adjustments. Seminole County's adjustments only consist of Commission ordered adjustments and fails to include the Utility MFR adjustments. Therefore, the Company does not agree with the ordered adjustments for Seminole county indicated on page 4 or the Audit Staff Adjustments proposed in Schedule E on page 8 as the amounts indicated in the "Order Adjustment" column are incorrect. • As the Company disagrees with the adjustments discussed above, it also disagrees with the adjustments proposed in Schedule H on page 11. These depreciation and amortization adjustments are based on the adjustments proposed in Schedules A-G.
2	Rate Base Wastewater – Adjustment to Prior Orders	The Company disagrees with this exception based on the following: • The rate base balance for the Pasco County (Summertree PPW) wastewater system as of April 30, 1991, indicated on page 12 of the audit report does not agree to the rate base balance indicated in the Commission Order No. PSC-93-0430-FOF-WS, issued March 22, 1993. Therefore, the Company does not agree with the Audit Staff Adjustments proposed in Schedule K on page 15 as the amounts indicated in the "Order Balance" column are incorrect. • Staff was not consistent in calculating the wastewater utility rate base adjustments from Commission Order Nos. PSC-94-0739-FOF-WS and PSC-95-0574-FOF-WS as indicated on page 12 of the audit report. By reviewing Staff's workpapers, the Company noted that Seminole County's adjustments include Commission ordered adjustments and Utility MFR adjustments. Marion County's adjustments only consist of Commission

		ordered adjustments and fails to include the Utility MFR adjustments. Therefore, the Company does not agree with the ordered adjustments for Marion County indicated on page 12 or the Audit Staff Adjustments proposed in Schedule I on page 14 as the amounts indicated in the "Order Adjustment" column are incorrect. • Staff failed to include an adjustment of $418 to account 380.00 Treatment and Disposal Equipment when calculating Seminole County's wastewater adjustments on page 12. Therefore, the Company does not agree with the ordered adjustments for Seminole County indicated on page 12 or the Audit Staff Adjustments proposed in Schedule J on page 14 as the amounts indicated in the "Order Adjustment" column are incorrect. In addition, the utility adjustments of $101 and $1,471 indicated in Schedule J should be recorded in Collecting Sewers – Gravity (Acct. 361) and Treatment & Disposal Equipment (Acct. 380), respectively, rather than Services and Office Furniture & Equipment. • As the Company disagrees with the adjustments discussed above, it also disagrees with the adjustments proposed in Schedule M on page 16. These depreciation and amortization adjustments are based on the adjustments proposed in Schedules I-L.
3	Utility-Plant-in-Service (UPIS) – Nonrecurring Plant	The Company does not contest this exception.
4	Utility-Plant-in-Service (UPIS) – Replacement and Retirement of Plant	The Company does not contest this exception.
5	Utility-Plant-in-Service (UPIS) – Reclassified Plant	The Company does not contest this exception.
6	Utility-Plant-in-Service (UPIS) – Organization Cost and Capitalized Labor	The Company disagrees with Staff's proposal to include these costs as an acquisition adjustment rather than organization costs. Utilities, Inc., through its subsidiaries, provides safe, clean, and reasonably priced drinking water and environmentally sound and cost efficient water and wastewater services to its customers. In addition, Utilities, Inc. brings their expertise, financial stability, and economies of scale to its ownership and operation of Wis Bar/Bartelt.

7	Utility-Plant-in-Service (UPIS) – Common Plant Allocations from Utilities, Inc. of Florida (UIF)	The Company does not contest this exception.
8	Utility-Plant-in-Service (UPIS) – Common Plant Allocations from Water Services Corporation (WSC)	The Company does not contest this exception.
9	Utility-Plant-in-Service (UPIS) – Adjustments to Test Year Balance	The Company disagrees with Staff's proposal to retire all plant assets of the Lincoln Heights wastewater system. These assets are still held by the Company and should be treated as such. Therefore, these assets should be included in UIF's rate base.
10	Contributions in Aid of Construction (CIAC) – Advances	The Company does not contest this exception.
11	Accumulated Depreciation – Depreciation Rates	The Company does not contest this exception.
12	Accumulated Amortization of Contributions in Aid of Construction (CIAC) – Amortization Rates	By reviewing the monthly detail of the recorded CIAC amortization, the Company disagrees with this exception and believes that it has applied the correct *methodology* to calculate CIAC amortization for 2001 in accordance with Rule 25-30.140 (8), F.A.C. The monthly rates used to calculate CIAC amortization agree with the monthly composite depreciation rates calculated for each county.
13	Accumulated Amortization of Contributions in Aid of Construction (CIAC) – General Ledger Balance	The Company does not contest this exception.
14	Working Capital	The Company agrees with the methodology proposed by Staff to calculate working capital in this exception.
15	Utility Adjustments to Rate Base in the Test Year	The Company does not contest this exception.
16	Cost of Capital – Parent	The Company does not agree with the weighted cost rates indicated for each of the Utilities, Inc. of Florida counties on page 47 of the audit report as it does not agree with the methodology used to calculate these cost rates. By reviewing Staff's workpapers, the Company noted that the cost rate calculations are not consistent with the calculation applied in Commission Order No. PSC-98-0524-FOF-SU. For the proposed rates on page 47, Staff

		included **Utilities, Inc.'s** long-term and short-term debt , common equity, deferred income taxes (federal and state), and deferred investment tax credits and the county's customer deposits when calculating the overall cost of capital for each county. However, per the above mentioned order, Staff included Utilities, Inc.'s long-term debt, short-term debt, and common equity and the **utility's** deferred income taxes (federal and state), deferred investment tax credits, and customer deposits. On page 12 of this order, it states that "the appropriate overall rate of return shall be determined using the parent company's capital structure with investment tax credits *specifically reflected for Mid-County* and the parent's ratio of debt and equity each reconciled to the utility's rate base on a pro rata basis." It was noted that Mid-County had no deferred taxes or customer deposits at the time of this order, and no deferred taxes or customer deposits were included in the cost of capital calculation.
17	Revenues – Adjustment to Test Year	The Company does not contest this exception.
18	Operation and Maintenance Expense – Direct	The Company does not contest this exception.
19	Operation and Maintenance Expense – Cost Centers 603 and 639	The Company does not contest this exception.
20	Operation and Maintenance Expense – Cost Center 600	The Company does not contest this exception.
21	Operation and Maintenance Expense – Allocations	The Company does not contest this exception.
22	Operation and Maintenance Expense – Adjustment to Test Year	The Company agrees with the customer equivalent methodology proposed by Staff to calculate Salaries and Pension & Benefits in this exception. However, based on actual 2002 salary amounts calculated for the Office of Public Counsel ("OPC"), the Operators Salaries to be allocated increased to $416,881 from $410,576 (as indicated in Schedule U on page 61 of the audit report), and the UIF Office Salaries to be allocated decreased to $68,578 from $70,477 (also indicated in Schedule U). As these amounts have changed, the pension and benefits to be allocated for Operators and UIF Office Employees decreased to $68,317 and $12,843, respectively. The original amounts of $70,293 for Operators Benefits and $12,973 for UIF Office Benefits are indicated in Schedule V on page 62 of the audit report.
23	Operation and Maintenance Expense – Adjustment to Test	The Company does not contest this exception.

UIF Audit Exceptions

	Year Seminole County	
24	Taxes Other Than Income – Property	The Company does not contest this exception.
25	Taxes Other Than Income – Adjustments to Test Year	The Company agrees with the customer equivalent methodology proposed by Staff to calculate Payroll Taxes in this exception. However, based on actual 2002 salary amounts calculated for the OPC, the Operators' Payroll Taxes to be allocated decreased to $31,581 from $33,022 (as indicated in Schedule W on page 67 of the audit report), and the UIF Office Employees' Payroll Taxes to be allocated decreased to $5,558 from $5,710 (also indicated in Schedule W).
26	Books and Records	The Company does not agree with this exception concerning Wedgefield Utilities, Inc.'s books and records as of December 31, 2001. As previously stated, the Utility is not aware of any specific corrections required by Staff or the PSC. If Staff is aware of any specific differences that need t be corrected the utility will work with Staff pursuant with Commission's Order No. PSC-00-2388-AS-WU to correct these differences. The Utility requests that any of the alleged differences that Staff believes still exist be communicated in writing.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 11) ____.

Water Service Corp. Audit Exceptions

Exception No.	Subject	Discussion
1	Rate Base Invoices Missing and Inventory Transfer Not Recorded	The Company does not agree with Staff's proposal to decrease the Minicomputers account and its respective accumulated depreciation account to zero. In order to support this statement, the Company calculated the minicomputers and accumulated depreciation balances as of 12/31/01 using the current Water Service Corp. inventory listing. These computers are still being used by Water Service Corp. As minicomputers are depreciated over three years, any computers purchased in 1999, 2000, and 2001 would be included in the 2001 balance. Therefore, the total balance of minicomputers as of 12/31/01 would be at least $61,489.71. The Company then calculated accumulated depreciation using the straight-line method over 3 years, with a half-year convention in the first year. The total balance of accumulated depreciation as of 12/31/01 would be at least $34,721.44. Please see the attached spreadsheet entitled Water Service Corp.-Minicomputer Plant Assets for calculation details.
2	Interest Expense	Staff is correct that interest income/expense is not allowed in recoverable expenses. However, the Company believes that it is correct in allocating this interest expense to each utility as the debt incurred at Water Service Corp. is used to service Utilities, Inc. affiliates.
3	Audit Fees	The Company does not contest this exception.
4	Directors' Fees	The Company does not contest this exception.
5	Finder's Fees	The Company believes that it is correct to allocate this expense to Utilities, Inc. affiliates. This account is used to record employee finder's fees. In addition, this expense is incurred in the ordinary course of business and should be fully recoverable from ratepayers. These fees are not related to acquisition costs for systems to be purchased.
6	FICA Expenses	The Company does not contest this exception.
7	Payroll and Benefits	The Company does not contest this exception.
8	Training Costs	The Company does not contest this exception.
9	Life Insurance	The Company does not contest this exception.
10	Cost of Capital	The Company does not agree with the weighted cost rates indicated for each of the Utilities, Inc. of Florida counties on page 47 of the audit report as it does not agree with the methodology used to calculate these cost rates. By reviewing Staff's workpapers, the Company noted that the cost rate calculations are not consistent with the calculation applied in Commission Order No. PSC-98-0524-FOF-SU. For the proposed rates on page 47, Staff included **Utilities, Inc.'s** long-term and short-term debt , common equity, deferred income taxes (federal and state), and deferred investment tax credits and the county's customer deposits when calculating the overall cost of capital for each county. However, per the above mentioned order, Staff included Utilities, Inc.'s long-term debt, short-term debt, and common equity and the **utility's** deferred income taxes (federal and state), deferred investment tax credits, and customer deposits. On page 12 of this order, it states that "the appropriate overall rate of return shall be determined using the parent company's capital

		structure with investment tax credits *specifically reflected for Mid-County* and the parent's ratio of debt and equity each reconciled to the utility's rate base on a pro rata basis." It was noted that Mid-County had no deferred taxes or customer deposits at the time of this order, and no deferred taxes or customer deposits were included in the cost of capital calculation.

********** -COMM. JOURNAL- ********** DATE JUN-26-2003 ***** TIME 11:16 ********

MODE = MEMORY TRANSMISSION START=JUN-26 11:14 END=JUN-26 11:16

FILE NO.=627

STN NO.	COMM.	ONE-TOUCH/ ABBR NO.	STATION NAME/TEL NO.	PAGES	DURATION
001	OK	<06>	LUBERTOZZI	003/003	00:00:51

-ROSE SUNDSTROM & BENTLEY -

********** -ROSE SUNDSTROM - ***** - 407 830 8522- *********

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WAYNE L. SCHIEFELBEIN, *OF COUNSEL*

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, *OF COUNSEL*
(LICENSED IN TEXAS ONLY)

FACSIMILE COVER SHEET

TO: STEVE LUBERTOZZI

FAX: (847) 498-6498

PHONE: (847) 498-6440

FROM: VALERIE L. LORD, ESQUIRE

DATE: June 26, 2003

NO. PAGES: 3

MATTER NO.: 30057.40

COMMENTS:

Please notify us immediately if not received properly:
(407) 830-6331

The information contained in this transmission is attorney privileged and confidential. It is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copy of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone collect and return the original message to us at the above address via the U. S. Postal Service. We will reimburse you for postage. Thank you.

UTILITIES, INC. OF FLORIDA
DOCKET NO.: 020071-WS

EXHIBIT (SML - 12) ____.

WP 6

WSC Workpapers
Deferred Employment Fees (1862043)
12/31/2001

Year	Additions to Account	Amort Rate	Amortization Accumulated	2001	2002	2003	2004	Check total
1999	31,460.00	33.33%	(15,730.00)	(10,486.67)	(5,243.33)			(31,460.00)
2000	11,765.00	33.33%	(1,960.83)	(3,921.67)	(3,921.67)	(1,960.83)		(11,765.00)
2001	43,242.00	33.33%	0	(7,207.00)	(14,414.00)	(14,414.00)	(7,207.00)	(43,242.00)
	86,467.00		(17,690.83)	(21,615.33)	(23,579.00)	(16,374.83)	(7,207.00)	(86,467.00)

Check		
	Cost	86,467.00
	Accumulated amort	(17,690.83)
	Balance	68,776.17
	Per TB	68,776.17
	Difference	-

21,615.33 Record 12/12 Amoritization at 12/31/01
Total to JE 612

Note: 1/2 year convention is used, therefore, only half of a full years amortization is taken on the current year items.

ROBERT HALF.
Specialized Financial Recruiting℠

Page: 1
Invoice Date: 11/24/2000
Invoice No: 03992114
Customer Number: 130-000961-000
Fed Tax ID: 94-1648752

Professional Services Invoice - DUE UPON RECEIPT

Personal & Confidential
John Haynes
UTILITIES INCORPORATED
2335 SANDERS RD
NORTHBROOK IL 60062-6108

Please Remit To:
Robert Half
FILE 73484
P.O. BOX 60000
San Francisco CA 94160-3484

Line	Candidate Placed	Candidate Start Date	Amount
1		12/04/2000	$ 12,600.00

[NAME REDACTED]

PAY 1/2/00

ok jgs

TOTAL AMOUNT DUE :	$ 12,600.00

Any questions regarding this invoice please call:
(800) 356-1994

For qualified accounting and finance professionals please call:
(847) 480-1556

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
FILE 73484
P.O. BOX 60000
San Francisco CA 94160-3484

Customer Number	Invoice Number	Total Amount
130-000961-000	03992114	$ 12,600.00

1300009610000399211401260000 6

Please remit to:

Select Staffing

P.O. Box 4271 - Dept. A
Carol Stream, IL 60197-4271
(847) 995-9300

DATE

12/11/00

Utilities, Inc.
2335 Sanders Rd.
Northbrook, IL 60062

ATTENTION: Patty Owens

INVOICE NUMBER

00752

847-498-6440

DATE STARTED	ORDER NUMBER	NAME	PLACED BY		AMOUNT
12/11	BZ-96	(1)	BZ	CE	$8410
		Less discount			-1160
		Subtotal			$7250
		Less credit for (1)			-4858
		BALANCE DUE			$2392
		(1) NAMES REDACTED			
				10 Days Net	

Discount void if payment is not received within 10 days of start date.

kforce.com
Professional Staffing

ORIGINAL

INVOICE DATE	PAGE
04-JUN-2001	1

INVOICE
1469640

SOLD TO: Utilities, Inc.
2335 Sanders Rd.
Northbrook, IL 60062-

ATTN: CARL WENZ

REMIT TO: kforce.com *
PO BOX 277997
ATLANTA, GA 30384-7997

*formerly Romac/Source Services

	INVOICE DATE	CUSTOMER NUMBER	PURCHASE ORDER NUMBER	PAYMENT TERMS	*DUE DATE
	04-JUN-2001	00010675			14-JUN-2001

BILLED	EMPLOYEE / DATE(S) WORKED	RATE	AMOUNT
Close ID 25320	For Services Rendered Applicant : Start Date : 06/11/2001 NAMES REDACTED		21,250.00

OK

SUB TOTAL	21,250.00
SALES TAX (if applicable)	
TOTAL DUE	21,250.00

For inquiries regarding this invoice, please call 1-888-435-7957.

*Thank you for your prompt payment of this invoice. All invoices greater than 30 days past the due date will be subject to a finance charge at the legal rate of interest.

INVOICE

est Coast Regional Office
101 Rowland Way, Suite 240
Novato, CA 94945
Phone: 415-893-0232

FELLOWS
PLACEMENT INC

Midwest Regional Office
1411 Opus Place, Suite 118
Downers Grove, IL 60515
Phone: 888-968-5521

JOHN HAYNES
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

(847)498-6440

▶Invoice No. 5081

▶Date 04/05/01

HIRE DATE 04/05/01	START DATE 04/23/01	PLACED BY EDWARDS/EDWARDS

SERVICES RENDERED IN THE PLACEMENT OF	FEE AMOUNT
___KI DATA ENTRY (1) NAMES REDACTED	$ 7,000.00

002- 0005- 1860243

Payment terms: Payable upon receipt and to avoid a 1.5% penalty your payment must be received in 30 days.

ORIGINAL

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TALLAHASSEE, FLORIDA 32301

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WAYNE L. SCHIEFELBEIN, *OF COUNSEL*

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, *OF COUNSEL*
(LICENSED IN TEXAS ONLY)

September 12, 2003

HAND DELIVERY

RECEIVED-FPSC
03 SEP 12 PM 3:43
COMMISSION
CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 020071-WS; Application of Utilities, Inc. of Florida for a rate increase
Our File No.: 30057.40

Dear Ms. Bayo:

Enclosed please find for filing in the above-referenced docket Utilities, Inc. of Florida's Composite Exhibit Number 29 (Updated Estimates to Complete For Rate Case Expense Issue).

Very truly yours,

VALERIE L. LORD
Of Counsel

VLL/mp
Enclosures

AUS 1
CAF
CMP
COM 3
CTR 1-RM
ECR
GCL 1
OPC
MMS
SEC 1
OTH

cc: Stephen Burgess, Esquire (w/enclosure) (via Federal Express)
Rosanne Gervasi, Esquire (w/enclosure) (via Hand Delivery)
Mr. Steven M. Lubertozzi (w/enclosure)
Mr. Patrick Flynn (w/o enclosure)
David L. Orr, P.E (w/o enclosure)

utilities, inc.\2002 rate case\psc clerk (ba...

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020071-WS EXHIBIT NO. 29
COMPANY/ Utilities Inc. OF FL - Late Filed
WITNESS: Updated Estimate to Complete ACE
DATE: 08-21-03

DOCUMENT NUMBER-DATE
08646 SEP 12 03
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application of **UTILITIES, INC. OF FLORIDA** for a rate increase in Marion, Orange, Pasco, Pinellas and Seminole Counties	)	DOCKET NO. 020071-WS

NOTICE OF FILING

Applicant, UTILITIES, INC. OF FLORIDA, by and through its undersigned counsel, hereby gives notice of filing the attached Supplement to Composite Exhibit No. 29 (Updated Estimate to Complete for Rate Case Expense Issue - Invoice from Pauline M. Ahern). The attached invoice does not include any amounts for attendance at the hearing on August 20-21, 2003. The final invoice, which will include such amounts, will be filed as soon as it is available.

Respectfully submitted on this
12th day of September, 2003, by:

ROSE, SUNDSTROM & BENTLEY, LLP
600 S. North Lake Boulevard
Suite 160
Altamonte Springs, Florida 32701
(407) 830-6331
(407) 830-8522 Fax

By: _____
MARTIN S. FRIEDMAN

Utilities\2002 Rate Case\NOF - Late File Exh to (Lubertozzi Depo)

DOCUMENT NUMBER-DATE
08646 SEP 12 03
FPSC-COMMISSION CLERK

AUS

V11821

Utility Services Group
AUS Consultants
155 Gaither Drive
PO Box 1050
Moorestown, NJ 08057-1050
856 234 9200

Invoice Number	088854
Invoice Date	July 10, 2003
PO Number	
Contract	ROR
Project	50-1079
Page	1 of 2
Incorporated	
www.ausinc.com	FID# 22-1943906
Consultant:	
PAULINE M. AHERN	
PAHERN@AUSINC.COM	

Utilities, Inc. (Florida)

090-0600-1863012

Professional Services	2,500.00
Invoice Total	2,500.00

(2)

Please remit to:
Utility Services Group
P.O. Box 1050
Moorestown, NJ 08057-1050
Invoice due upon presentation

SOUTI

AUS CONSULTANTS
Utility Services
155 Gaither Drive
P.O. Box 1050
Moorestown, New Jersey 08057-1050
856-234-9200
FAX: 856-234-8071
INTERNET: http://www.ausinc.com

Employer I.D. #22-1943906 Incorporated

July 10, 2003
Job No. 50-1079

UTILITIES, INC. OF FLORIDA -Rate Case

For professional services rendered in connection with the preparation of Pauline M. Ahern's rebuttal testimony and accompanying exhibit applicable to Utilities, Inc. of Florida $2,500.00

ORIGINAL

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F. MARSHALL DETERDING
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STEVEN T. MINDLIN, P.A.
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WAYNE L. SCHIEFELBEIN, *OF COUNSEL*

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, *OF COUNSEL*
(LICENSED IN TEXAS ONLY)

September 12, 2003

HAND DELIVERY

RECEIVED-FPSC
03 SEP 12 PM 3:46
COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 020071-WS; Application of Utilities, Inc. of Florida for a rate increase
Our File No.: 30057.40

Dear Ms. Bayo:

Enclosed please find for filing in the above-referenced docket Utilities, Inc. of Florida's Notice of Filing Late-Filed Composite Exhibit No. 30 (Allocation Factors) with attachments.

Very truly yours,

Wayne L. Schiefelbein

Wayne L. Schiefelbein
Of Counsel

VLL:jmt
Enclosures

AUS 1
CAF
CMP 3
COM
CTR 1
ECR
GCL 1
OPC
MMS
SEC 1
OTH

cc: Stephen Burgess, Esquire (w/enclosure) (via Hand Delivery)
Rosanne Gervasi, Esquire (w/enclosure) (via Hand Delivery)

utilities, inc.\2002 rate case\psc clerk (bayo) letter of September 12

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 020071-WS EXHIBIT NO. 30
COMPANY/ Utilities Inc. OF FL
WITNESS: Late Filed Allocation Factors
DATE: 09-22-03

DOCUMENT NUMBER-DATE
08648 SEP 12 03
FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399
HAND DELIVERY

Stephen C. Burgess, Esquire
Associate Public Counsel
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Tallahassee, Florida 32399-1400

Mr. Steve Lubertozzi
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2335 Sanders Road
Northbrook, IL 60062

David L. Orr, PE
Regional Manager
Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

Mr. Patrick Flynn
Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

Rosanne Gervasi, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399
HAND DELIVERY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application of **UTILITIES, INC. OF FLORIDA** for a rate increase in Marion, Orange, Pasco, Pinellas and Seminole Counties	))))	DOCKET NO. 020071-WS

NOTICE OF FILING

Applicant, UTILITIES, INC. OF FLORIDA, by and through its undersigned counsel, hereby gives notice of filing late-filed Composite Exhibit No. 30 (Allocation Factors).

Respectfully submitted on this
12th day of September, 2003, by:

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Utilities, Inc. of Florida
Docket No. 030071
Composite Exhibit 30
Allocation of Operating Expenses

A		B			
Income from Pasco County WSB, B-1: Includes GL expenses & allocated expenses:		Income from Pasco County Water Systems: Includes GL expenses only:		Allocated Income for water: Column A minus Column B:	
Operating Revenues:	422,996	Operating Revenues:	422,460	Operating Revenues:	536
O & M Expenses:	226,035	O & M Expenses:	104,477	O & M Expenses:	121,558
Depreciation:	64,149	Depreciation:	43,461	Depreciation:	20,689
CIAC Amortization:	(14,575)	CIAC Amortization:	(14,575)	CIAC Amortization:	0
PAA Amortization:	3,072	PAA Amortization:	3,072	PAA Amortization:	0
Taxes Other Than Income:	55,109	Taxes Other Than Income:	13,957	Taxes Other Than Income:	41,152
Provision for Income Taxes:	38,814	Provision for Income Taxes:	-	Provision for Income Taxes:	38,814
Operating Expenses:	372,604	Operating Expenses:	150,392	Operating Expenses:	222,212
Net Operating Income:	50,392	Net Operating Income:	272,068	Net Operating Income:	(221,676)
Income from Pasco County WSB, B-2: Includes GL expenses & allocated expenses:		Income from Pasco County Sewer Systems: Includes GL expenses only:		Allocated Income for sewer: Column A minus Column B:	
Operating Revenues:	286,769	Operating Revenues:	287,305	Operating Revenues:	(536)
O & M Expenses:	256,361	O & M Expenses:	107,303	O & M Expenses:	129,058
Depreciation:	30,452	Depreciation:	25,772	Depreciation:	4,680
CIAC Amortization:	(13,236)	CIAC Amortization:	(13,236)	CIAC Amortization:	(0)
PAA Amortization:	701	PAA Amortization:	701	PAA Amortization:	0
Taxes Other Than Income:	24,372	Taxes Other Than Income:	3,627	Taxes Other Than Income:	20,745
Provision for Income Taxes:	(24,874)	Provision for Income Taxes:	-	Provision for Income Taxes:	(24,874)
Operating Expenses:	253,674	Operating Expenses:	124,165	Operating Expenses:	129,509
Net Operating Income:	33,095	Net Operating Income:	163,141	Net Operating Income:	(130,046)

ALLOCATED EXPENSES (FROM PAGE ONE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

To WisBar (Water):	
Operating Revenues:	27
O & M Expenses:	6,209
Depreciation:	1,057
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	-
Provision for Income Taxes:	1,982
Operating Expenses:	9,248
Net Operating Income:	(9,220)

To Buena Vista:	
Operating Revenues:	217
O & M Expenses:	49,226
Depreciation:	8,378
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	17,562
Provision for Income Taxes:	15,718
Operating Expenses:	90,884
Net Operating Income:	(90,667)

To Summertree (Water):	
Operating Revenues:	172
O & M Expenses:	39,071
Depreciation:	5,649
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	13,939
Provision for Income Taxes:	12,475
Operating Expenses:	72,134
Net Operating Income:	(71,962)

To Orangewood:	
Operating Revenues:	119
O & M Expenses:	27,052
Depreciation:	4,604
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	9,651
Provision for Income Taxes:	8,638
Operating Expenses:	49,945
Net Operating Income:	(49,826)

To WisBar (Sewer):	
Operating Revenues:	(89)
O & M Expenses:	21,384
Depreciation:	775
CIAC Amortization:	(0)
PAA Amortization:	0
Taxes Other Than Income:	-
Provision for Income Taxes:	(4,139)
Operating Expenses:	18,021
Net Operating Income:	(18,110)

To Summertree (Sewer):	
Operating Revenues:	(448)
O & M Expenses:	107,674
Depreciation:	3,904
CIAC Amortization:	(0)
PAA Amortization:	0
Taxes Other Than Income:	20,745
Provision for Income Taxes:	(20,836)
Operating Expenses:	111,488
Net Operating Income:	(111,936)

Number of Customers:	
Wis Bar (Water)	140
Wis Bar (Sewer)	170
Buena Vista	1,110
Summertree (Water)	881
Summertree (Sewer)	856
Orangewood	610

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Utilities, Inc. of Florida
Docket No. 030071
Composite Exhibit 30
Allocation of Operating Income Adjustments

Adjustments from Pasco County MFR, B-1:		Adjustments from Pasco County MFR, B-2:	
Operating Revenues:	(14,716)	Operating Revenues:	513
O & M Expenses:	56,838	O & M Expenses:	8,658
Depreciation:	3,216	Depreciation:	(2,585)
CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	(3,072)	PAA Amortization:	(701)
Taxes Other Than Income:	(372)	Taxes Other Than Income:	113
Provision for Income Taxes:	(48,881)	Provision for Income Taxes:	16,028
Operating Expenses:	7,729	Operating Expenses:	22,534
Net Operating Income:	(22,445)	Net Operating Income:	(22,021)

ALLOCATED INCOME ADJUSTMENTS (FROM ABOVE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

To WisBar (Water):		To Buena Vista:		To Summertree (Water):		To Orangewood:	
Operating Revenues:	(752)	Operating Revenues:	(5,859)	Operating Revenues:	(4,730)	Operating Revenues:	(3,275)
O & M Expenses:	2,403.07	O & M Expenses:	23,017	O & M Expenses:	16,769	O & M Expenses:	12,049
Depreciation:	154	Depreciation:	1,302	Depreciation:	1,084	Depreciation:	716
CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	-	PAA Amortization:	-	PAA Amortization:	(1,815)	PAA Amortization:	(1,257)
Taxes Other Than Income:	-	Taxes Other Than Income:	(159)	Taxes Other Than Income:	(128)	Taxes Other Than Income:	(87)
Provision for Income Taxes:	(2,197)	Provision for Income Taxes:	(19,795)	Provision for Income Taxes:	(15,711)	Provision for Income Taxes:	(10,878)
Operating Expenses:	571	Operating Expenses:	4,365	Operating Expenses:	1,659	Operating Expenses:	1,142
Net Operating Income:	(1,322)	Net Operating Income:	(10,325)	Net Operating Income:	(6,990)	Net Operating Income:	(4,417)
To WisBar (Sewer):				**To Summertree (Sewer):**			
Operating Revenues:	85			Operating Revenues:	428		
O & M Expenses:	1,600			O & M Expenses:	8,059		
Depreciation:	(425)			Depreciation:	(2,140)		
CIAC Amortization:	-			CIAC Amortization	-		
PAA Amortization:	-			PAA Amortization:	(701)		
Taxes Other Than Income:	-			Taxes Other Than Income:	113		
Provision for Income Taxes:	2,658			Provision for Income Taxes:	13,372		
Operating Expenses:	3,831			Operating Expenses:	18,703		
Net Operating Income:	(3,746)			Net Operating Income:	(18,275)		

Number of Customers:	
Wis Bar (Water)	140
Wis Bar (Sewer)	170
Buena Vista	1,110
Summertree (Water)	881
Summertree (Sewer)	856
Orangewood	610

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Utilities, Inc. of Florida
Docket No. 020071
Composite Exhibit 30
Allocation of Rate Base

A		B			
Rate Base Calculation from Pasco County MFR, A-1: Includes GL rate base and allocated rate base:		Rate Base from Pasco County Water Systems: Includes GL rate base only:		Allocated rate base for water: Column A minus Column B:	
Utility Plant in Service:	1,783,474	Utility Plant in Service:	1,468,854	Utility Plant in Service:	231,620
Utility Land & Land Rights:	6,713	Utility Land & Land Rights:	6,713	Utility Land & Land Rights:	(0)
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less Non-used & Useful Plant:	-
CWIP:	17,432	CWIP:	17,432	CWIP:	0
Less: A/D:	(488,178)	Less: A/D:	(482,012)	Less: A/D:	(146,166)
Less: CIAC:	(466,708)	Less: CIAC:	(466,968)	Less: CIAC:	260
A/A of CIAC:	155,118	A/A of CIAC:	155,118	A/A of CIAC:	(0)
Allocated Plant:	26,252	Allocated Plant:	-	Allocated Plant:	26,252
Working Capital Allowance:	28,254	Working Capital Allowance:	-	Working Capital Allowance:	28,256
Total Rate Base:	877,359	Total Rate Base:	728,938	Total Rate Base:	147,631
Rate Base Calculation from Pasco County MFR, A-2: Includes GL rate base and allocated rate base:		Rate Base from Pasco County Sewer Systems Includes GL rate base only:		Allocated rate base for sewer: Column A minus Column B:	
Utility Plant in Service:	1,048,810	Utility Plant in Service:	956,649	Utility Plant in Service:	92,161
Utility Land & Land Rights:	10,000	Utility Land & Land Rights:	10,000	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	685	CWIP:	684	CWIP:	1
Less: A/D:	(342,322)	Less: A/D:	(296,885)	Less: A/D:	(45,857)
Less: CIAC:	(483,832)	Less: CIAC:	(483,832)	Less: CIAC:	-
A/A of CIAC:	125,783	A/A of CIAC:	125,783	A/A of CIAC:	(0)
Allocated Plant:	8,202	Allocated Plant:	-	Allocated Plant:	8,202
Working Capital Allowance:	29,545	Working Capital Allowance:	-	Working Capital Allowance:	29,545
Total Rate Base:	416,791	Total Rate Base:	353,740	Total Rate Base:	83,051

ALLOCATED RATE BASE (FROM PAGE ONE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

To Wildlair (Water):		To Buena Vista:		To Summertree (Water):		To Orangewood:	
Utility Plant in Service:	12,198	Utility Plant in Service:	85,719	Utility Plant in Service:	76,760	Utility Plant in Service:	53,148
Utility Land & Land Rights:	(0)	Utility Land & Land Rights:	(0)	Utility Land & Land Rights:	(0)	Utility Land & Land Rights:	(0)
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	0	CWIP:	0	CWIP:	0	CWIP:	0
Less: A/D:	(7,166)	Less: A/D:	(59,191)	Less: A/D:	(46,988)	Less: A/D:	(32,528)
Less: CIAC	-	Less: CIAC	111	Less: CIAC	83	Less: CIAC	61
A/A of CIAC:	-	A/A of CIAC:	-	A/A of CIAC:	(0)	A/A of CIAC:	(0)
Allocated Plant:	1,941	Allocated Plant:	19,635	Allocated Plant:	8,441	Allocated Plant:	5,845
Working Capital Allowance:	1,442	Working Capital Allowance:	11,442	Working Capital Allowance:	9,081	Working Capital Allowance:	6,268
Total Rate Base:	7,517	Total Rate Base:	59,710	Total Rate Base:	87,395	Total Rate Base:	32,813

To Wildlair (Sewer):	
Utility Plant in Service:	15,270
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	1
Less: A/D:	(7,764)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	1,350
Working Capital Allowance:	1,895
Total Rate Base:	13,761

To Summertree (Sewer):	
Utility Plant in Service:	76,891
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	(39,093)
Less: CIAC	-
A/A of CIAC:	(0)
Allocated Plant:	8,849
Working Capital Allowance:	24,650
Total Rate Base:	60,290

Number of Customers:	
Wis Bar (Water)	140
Wis Bar (Sewer)	170
Buena Vista	1,710
Summertree (Water)	881
Summertree (Sewer)	856
Orangewood	610

Utilities, Inc. of Florida
Docket No. 030071
Composite Exhibit 20
Allocation of Rate Base Adjustments

Adjustments from Pasco County MFR, A-1:		Adjustments from Pasco County MFR, A-2:	
Utility Plant in Service:	70,888	Utility Plant in Service:	(56,382)
Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant	-	Less: Non-used & Useful Plant	-
CWIP:	178,502	CWIP:	52,258
Less: A/D:	(37,227)	Less: A/D:	(37,729)
Less:CIAC	-	Less: CIAC	-
A/A of CIAC:	(35,660)	A/A of CIAC:	-
Allocated Plant	-	Allocated Plant:	-
Working Capital Allowance:	215,998	Working Capital Allowance:	225,865
Total Adjustments to Rate Base:	393,291	Total Adjustments to Rate Base:	184,022

ALLOCATED RATE BASE ADJUSTMENTS (FROM PAGE ONE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

To WisBar (Water):	
Utility Plant in Service:	3,610
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	(1,881)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	11,032
Total Adjustments to Rate Base:	12,741

To WisBar (Sewer):	
Utility Plant in Service:	(9,342)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	52,268
Less: A/D:	(6,251)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	37,424
Total Adjustments to Rate Base:	74,099

To Buena Vista:	
Utility Plant in Service:	28,826
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	115,841
Less: A/D:	(15,076)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	87,471
Total Adjustments to Rate Base:	216,863

To Summertree (Water):	
Utility Plant in Service:	22,720
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	(11,985)
Less: CIAC	-
A/A of CIAC:	(21,083)
Allocated Plant:	-
Working Capital Allowance:	68,426
Total Adjustments to Rate Base:	59,097

To Summertree (Sewer):	
Utility Plant in Service:	(47,040)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	(31,478)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	188,441
Total Adjustments to Rate Base:	109,923

To Orangewood:	
Utility Plant in Service:	15,731
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	83,581
Less: A/D:	(8,285)
Less: CIAC	-
A/A of CIAC:	(14,597)
Allocated Plant:	-
Working Capital Allowance:	28,070
Total Adjustments to Rate Base:	104,579

Number of Customers:	
Wis Bar (Water)	140
Wis Bar (Sewer)	170
Buena Vista	1,110
Summertree (Water)	881
Summertree (Sewer)	856
Orangewood	610

Utilities, Inc. of Florida
Docket No. 020071
Composite Exhibit 30
Allocation of Operating Expenses

A		B			
Income from Seminole County MFR, B-1: Includes GL expenses & allocated expenses		Income from Seminole County Water Systems Includes GL expenses only		Allocated Income for water Column A minus Column B	
Operating Revenues:	590,605	Operating Revenues:	590,469	Operating Revenues:	136
O & M Expenses:	367,760	O & M Expenses:	91,493	O & M Expenses:	276,267
Depreciation:	105,343	Depreciation:	78,817	Depreciation:	26,526
CIAC Amortization:	(24,109)	CIAC Amortization:	(24,109)	CIAC Amortization:	(0)
PAA Amortization:	84	PAA Amortization:	-	PAA Amortization:	84
Taxes Other Than Income:	39,401	Taxes Other Than Income:	1,488	Taxes Other Than Income:	37,913
Provision for Income Taxes:	6,560	Provision for Income Taxes:	-	Provision for Income Taxes:	6,560
Operating Expenses:	495,039	Operating Expenses:	147,689	Operating Expenses:	347,350
Net Operating Income:	95,566	Net Operating Income:	442,780	Net Operating Income:	(347,214)
Income from Seminole County MFR, B-2: Includes GL expenses & allocated expenses		Income from Seminole County Sewer Systems Includes GL expenses only		Allocated Income for sewer Column A minus Column B	
Operating Revenues:	386,850	Operating Revenues:	386,986	Operating Revenues:	(136)
O & M Expenses:	431,088	O & M Expenses:	280,364	O & M Expenses:	150,702
Depreciation:	51,987	Depreciation:	44,632	Depreciation:	7,335
CIAC Amortization:	(16,696)	CIAC Amortization:	(16,695)	CIAC Amortization:	0
PAA Amortization:	-	PAA Amortization:	-	PAA Amortization:	-
Taxes Other Than Income:	24,276	Taxes Other Than Income:	127	Taxes Other Than Income:	24,149
Provision for Income Taxes:	(66,831)	Provision for Income Taxes:	-	Provision for Income Taxes:	(66,831)
Operating Expenses:	423,812	Operating Expenses:	308,456	Operating Expenses:	115,356
Net Operating Income:	(36,962)	Net Operating Income:	78,530	Net Operating Income:	(115,492)

ALLOCATED EXPENSES (FROM PAGE ONE) TO SEMINOLE COUNTY SUBS (BASED ON CUSTOMERS)

To Oakland Shores:		To Weathersfield (Water):		To Little Wekiva:	
Operating Revenues:	12	Operating Revenues:	36	Operating Revenues:	3
O & M Expenses:	29,457	O & M Expenses:	73,915	O & M Expenses:	8,359
Depreciation:	2,784	Depreciation:	9,711	Depreciation:	749
CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	7	PAA Amortization:	22	PAA Amortization:	2
Taxes Other Than Income:	-	Taxes Other Than Income:	-	Taxes Other Than Income:	2,631
Provision for Income Taxes:	557	Provision for Income Taxes:	1,755	Provision for Income Taxes:	151
Operating Expenses:	26,785	Operating Expenses:	84,403	Operating Expenses:	9,893
Net Operating Income:	(26,774)	Net Operating Income:	(84,367)	Net Operating Income:	(9,890)

To Weathersfield (Sewer):	
Operating Revenues:	(67)
O & M Expenses:	74,245
Depreciation:	5,461
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	-
Provision for Income Taxes:	(32,925)
Operating Expenses:	46,781
Net Operating Income:	(46,848)

Number of Customers:	
Oakland Shores	225
Weathersfield (Water)	709
Weathersfield (Sewer)	705
Little Wekiva	61
Park Ridge	101
Phillips Section	74
Crystal Lake	171
Ravenna Park/Lincoln Heights (Water)	348
Ravenna Park/Lincoln Heights (Sewer)	242
Bear Lake Manor	171
Jansen	348
Trailwoods Estates (Water)	304
Trailwoods Estates (Sewer)	298
Oakland Hills (Water)	187
Oakland Hills (Sewer)	186

To Park Ridge:	
Operating Revenues:	5
O & M Expenses:	10,529
Depreciation:	1,241
CIAC Amortization:	-
PAA Amortization:	3
Taxes Other Than Income:	-
Provision for Income Taxes:	250
Operating Expenses:	12,024
Net Operating Income:	(12,019)

To Phillips Section:	
Operating Revenues:	4
O & M Expenses:	7,715
Depreciation:	909
CIAC Amortization:	-
PAA Amortization:	2
Taxes Other Than Income:	-
Provision for Income Taxes:	183
Operating Expenses:	8,809
Net Operating Income:	(8,805)

To Crystal Lake:	
Operating Revenues:	9
O & M Expenses:	17,827
Depreciation:	2,101
CIAC Amortization:	-
PAA Amortization:	5
Taxes Other Than Income:	-
Provision for Income Taxes:	423
Operating Expenses:	20,357
Net Operating Income:	(20,348)

To Ravenna Park/Lincoln Heights (Water):	
Operating Revenues:	16
O & M Expenses:	36,280
Depreciation:	4,276
CIAC Amortization:	-
PAA Amortization:	11
Taxes Other Than Income:	15,010
Provision for Income Taxes:	861
Operating Expenses:	56,438
Net Operating Income:	(56,420)

To Ravenna Park/Lincoln Heights (Sewer):	
Operating Revenues:	(23)
O & M Expenses:	25,486
Depreciation:	1,874
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	24,149
Provision for Income Taxes:	(11,302)
Operating Expenses:	40,207
Net Operating Income:	(40,230)

Seminole Allocations - Operating Expenses

To Bear Lake Manor:		To Jensen:		To Trailwoods Estates (Water):		To Oakland Hills (Water):	
Operating Revenues:	11	Operating Revenues:	13	Operating Revenues:	16	Operating Revenues:	10
O & M Expenses:	23,040	O & M Expenses:	25,859	O & M Expenses:	31,893	O & M Expenses:	19,495
Depreciation:	2,715	Depreciation:	3,058	Depreciation:	-	Depreciation:	-
CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	7	PAA Amortization:	8	PAA Amortization:	10	PAA Amortization:	6
Taxes Other Than Income:	9,532	Taxes Other Than Income:	10,740	Taxes Other Than Income:	-	Taxes Other Than Income:	-
Provision for Income Taxes:	547	Provision for Income Taxes:	616	Provision for Income Taxes:	753	Provision for Income Taxes:	463
Operating Expenses:	35,841	Operating Expenses:	40,382	Operating Expenses:	32,455	Operating Expenses:	19,964
Net Operating Income:	(35,830)	Net Operating Income:	(40,369)	Net Operating Income:	(32,439)	Net Operating Income:	(19,954)

To Trailwoods Estates (Sewer):		To Oakland Hills (Water):	
Operating Revenues:	(23)	Operating Revenues:	(13)
O & M Expenses:	31,383	O & M Expenses:	19,598
Depreciation:	-	Depreciation:	-
CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	-	PAA Amortization:	-
Taxes Other Than Income:	-	Taxes Other Than Income:	-
Provision for Income Taxes:	(13,917)	Provision for Income Taxes:	(8,687)
Operating Expenses:	17,466	Operating Expenses:	10,902
Net Operating Income:	(17,494)	Net Operating Income:	(10,919)

Utilities, Inc. of Florida
Docket No. 020071
Composite Exhibit 39
Allocation of Operating Income Adjustments

Adjustments from Seminole County MFR, B-1:		Adjustments from Seminole County MFR, B-2:	
Operating Revenues:	16,955	Operating Revenues:	11,835
O & M Expenses:	43,711	O & M Expenses:	123,894
Depreciation:	23,800	Depreciation:	(24,250)
CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	(84)	PAA Amortization:	-
Taxes Other Than Income:	8,153	Taxes Other Than Income:	1,525
Provision for Income Taxes:	(15,127)	Provision for Income Taxes:	(36,942)
Operating Expenses:	55,453	Operating Expenses:	64,627
Net Operating Income:	(33,488)	Net Operating Income:	(52,831)

ALLOCATED INCOME ADJUSTMENTS (FROM ABOVE) TO SEMINOLE COUNTY SUBS (BASED ON CUSTOMERS)

To Oakland Shores:	
Operating Revenues:	1,442
O & M Expenses:	3,711
Depreciation:	2,480
CIAC Amortization:	-
PAA Amortization:	(7)
Taxes Other Than Income:	-
Provision for Income Taxes:	(1,284)
Operating Expenses:	4,900
Net Operating Income:	(3,458)

To Weathersfield (Water):	
Operating Revenues:	4,544
O & M Expenses:	11,695
Depreciation:	7,515
CIAC Amortization:	-
PAA Amortization:	(22)
Taxes Other Than Income:	-
Provision for Income Taxes:	(4,047)
Operating Expenses:	15,441
Net Operating Income:	(10,897)

To Weathersfield (Sewer):	
Operating Revenues:	5,851
O & M Expenses:	81,039
Depreciation:	(16,053)
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	-
Provision for Income Taxes:	(18,200)
Operating Expenses:	24,785
Net Operating Income:	(18,934)

To Little Wekiva:	
Operating Revenues:	391
O & M Expenses:	1,008
Depreciation:	672
CIAC Amortization:	-
PAA Amortization:	(2)
Taxes Other Than Income:	219
Provision for Income Taxes:	(348)
Operating Expenses:	1,547
Net Operating Income:	(1,156)

Number of Customers:	
Oakland Shores	228
Weathersfield (Water)	709
Weathersfield (Sewer)	705
Little Wekiva	61
Park Ridge	101
Phillips Section	74
Crystal Lake	171
Ravenna Park/Lincoln Heights (Water)	348
Ravenna Park/Lincoln Heights (Sewer)	242
Bear Lake Manor	171
Jansen	346
Trailwoods Estates (Water)	304
Trailwoods Estates (Sewer)	296
Oakland Hills (Water)	187
Oakland Hills (Sewer)	186

To Park Ridge:	
Operating Revenues:	647
O & M Expenses	1,858
Depreciation:	1,113
CIAC Amortization:	-
PAA Amortization:	(3)
Taxes Other Than Income:	-
Provision for Income Taxes:	(577)
Operating Expenses:	2,200
Net Operating Income:	(1,552)

To Philips Section:	
Operating Revenues:	474
O & M Expenses:	1,221
Depreciation:	816
CIAC Amortization:	-
PAA Amortization:	(2)
Taxes Other Than Income:	-
Provision for Income Taxes:	(423)
Operating Expenses:	1,612
Net Operating Income:	(1,137)

To Crystal Lake:	
Operating Revenues:	1,088
O & M Expenses:	2,821
Depreciation:	1,985
CIAC Amortization:	-
PAA Amortization:	(5)
Taxes Other Than Income:	-
Provision for Income Taxes:	(976)
Operating Expenses:	3,714
Net Operating Income:	(2,626)

To Ravenna Park/Lincoln Heights (Water):	
Operating Revenues:	2,233
O & M Expenses:	5,748
Depreciation:	3,835
CIAC Amortization:	-
PAA Amortization:	(11)
Taxes Other Than Income:	1,248
Provision for Income Taxes:	(1,986)
Operating Expenses:	8,827
Net Operating Income:	(6,597)

To Ravenna Park/Lincoln Heights (Sewer):	
Operating Revenues:	2,012
O & M Expenses:	20,952
Depreciation:	(6,197)
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	1,625
Provision for Income Taxes:	(5,247)
Operating Expenses:	10,333
Net Operating Income:	(8,321)

Services Allocations - Operating Income Adjustments

To Bear Lake Manor:		To Jansen:		To Trailwoods Estates (Water):		To Oakland Hills (Water):	
Operating Revenues:	1,416	Operating Revenues:	1,596	Operating Revenues:	1,948	Operating Revenues:	1,199
O & M Expenses:	3,645	O & M Expenses:	4,107	O & M Expenses:	5,014	O & M Expenses:	3,085
Depreciation:	2,435	Depreciation:	2,745	Depreciation:	-	Depreciation:	-
CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	(3)	PAA Amortization:	(8)	PAA Amortization:	(10)	PAA Amortization:	(8)
Taxes Other Than Income:	793	Taxes Other Than Income:	893	Taxes Other Than Income:	-	Taxes Other Than Income:	-
Provision for Income Taxes:	(1,262)	Provision for Income Taxes:	(1,421)	Provision for Income Taxes:	(1,735)	Provision for Income Taxes:	(1,063)
Operating Expenses:	5,608	Operating Expenses:	6,316	Operating Expenses:	3,269	Operating Expenses:	2,011
Net Operating Income:	(4,160)	Net Operating Income:	(4,720)	Net Operating Income:	(1,321)	Net Operating Income:	(813)
				To Trailwoods Estates (Sewer):		To Oakland Hills (Sewer):	
				Operating Revenues:	2,477	Operating Revenues:	1,546
				O & M Expenses:	25,860	O & M Expenses:	16,104
				Depreciation:	-	Depreciation:	-
				CIAC Amortization:	-	CIAC Amortization:	-
				PAA Amortization:	-	PAA Amortization:	-
				Taxes Other Than Income:	-	Taxes Other Than Income:	-
				Provision for Income Taxes:	(7,893)	Provision for Income Taxes:	(4,802)
				Operating Expenses:	18,107	Operating Expenses:	11,302
				Net Operating Income:	(15,630)	Net Operating Income:	(9,756)

Seminole Allocations - Operating Income Adjustments

Utilities, Inc. of Florida
Docket No. 030071
Composite Exhibit 30
Allocation of Rate Base

A		B			
Rate Base Calculation from Seminole County MFR, A-1: Includes GI, rate base and allowed rate base:		**Rate Base from Seminole County Water Systems:** Includes GI, rate base only:		**Allocated rate base for water:** Column A minus Column B:	
Utility Plant in Service:	2,415,090	Utility Plant in Service:	2,638,058	Utility Plant in Service:	(122,968)
Utility Land & Land Rights:	15,778	Utility Land & Land Rights:	15,778	Utility Land & Land Rights:	0
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	208,593	CWIP:	-	CWIP:	208,593
Less: A/D:	(1,159,108)	Less: A/D:	(962,448)	Less: A/D:	(303,660)
Less: CIAC	(737,162)	Less: CIAC	(740,562)	Less: CIAC	3,400
A/A of CIAC:	487,272	A/A of CIAC:	487,272	A/A of CIAC:	0
Allocated Plant:	21,828	Allocated Plant:	-	Allocated Plant:	21,828
Working Capital Allowance:	45,870	Working Capital Allowance:	-	Working Capital Allowance:	45,870
Total Rate Base:	1,333,261	Total Rate Base:	1,449,096	Total Rate Base:	(145,835)
Rate Base Calculation from Seminole County MFR, A-2: Includes GI, rate base and allowed rate base:		**Rate Base from Seminole County Sewer Systems:** Includes GI, rate base only:		**Allocated rate base for sewer:** Column A minus Column B:	
Utility Plant in Service:	3,107,824	Utility Plant in Service:	2,512,453	Utility Plant in Service:	595,471
Utility Land & Land Rights:	117,891	Utility Land & Land Rights:	117,891	Utility Land & Land Rights:	0
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	23,438	CWIP:	233,031	CWIP:	(209,593)
Less: A/D:	(813,034)	Less: A/D:	(650,567)	Less: A/D:	(162,467)
Less: CIAC	(610,051)	Less: CIAC	(610,051)	Less: CIAC	(0)
A/A of CIAC:	388,552	A/A of CIAC:	388,552	A/A of CIAC:	0
Allocated Plant:	11,765	Allocated Plant:	-	Allocated Plant:	11,765
Working Capital Allowance:	53,853	Working Capital Allowance:	-	Working Capital Allowance:	53,853
Total Rate Base:	2,280,488	Total Rate Base:	1,991,408	Total Rate Base:	289,080

ALLOCATED RATE BASE (FROM ABOVE) TO SEMINOLE COUNTY SUBS (BASED ON CUSTOMERS)

To Oakland Shores:	
Utility Plant in Service:	(12,815)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	17,795.83
Less: A/D:	(31,646)
Less: CIAC	364
A/A of CIAC:	0
Allocated Plant:	1,855
Working Capital Allowance:	3,903
Total Rate Base:	(20,554)

To Weathersfield (Water):	
Utility Plant in Service:	(40,381)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	56,976
Less: A/D:	(89,720)
Less: CIAC	1,116
A/A of CIAC:	0
Allocated Plant:	5,660
Working Capital Allowance:	12,239
Total Rate Base:	(64,766)

To Weathersfield (Sewer):	
Utility Plant in Service:	443,302
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	(209,593)
Less: A/D:	(120,950)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	5,808.03
Working Capital Allowance:	28,546.13
Total Rate Base:	146,112

To Little Wekiva:	
Utility Plant in Service:	(9,474)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	4,625
Less: A/D:	(8,580)
Less: CIAC	96
A/A of CIAC:	-
Allocated Plant:	502
Working Capital Allowance:	1,058
Total Rate Base:	(6,573)

Number of Customers:	
Oakland Shores	225
Weathersfield (Water)	709
Weathersfield (Sewer)	705
Little Wekiva	61
Park Ridge	101
Phillips Section	74
Crystal Lake	171
Ravenna Park/Lincoln Heights (Water)	248
Ravenna Park/Lincoln Heights (Sewer)	242
Bear Lake Manor	171
Jansen	348
Trailwoods Estates (Water)	304
Trailwoods Estates (Sewer)	286
Oakland Hills (Water)	187
Oakland Hills (Sewer)	186

To Park Ridge:	
Utility Plant in Service:	(5,752)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	7,988
Less: A/D:	(14,205)
Less: CIAC	159
A/A of CIAC:	-
Allocated Plant:	632
Working Capital Allowance:	1,752
Total Rate Base:	(9,227)

To Phillips Section:	
Utility Plant in Service:	(4,215)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	5,853
Less: A/D:	(10,406)
Less: CIAC	117
A/A of CIAC:	-
Allocated Plant:	910
Working Capital Allowance:	1,284
Total Rate Base:	(6,760)

To Crystal Lake:	
Utility Plant in Service:	(8,738)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	13,525
Less: A/D:	(24,051)
Less: CIAC	288
A/A of CIAC:	-
Allocated Plant:	1,409
Working Capital Allowance:	2,966
Total Rate Base:	(15,621)

To Ravenna Park/Lincoln Heights (Water):	
Utility Plant in Service:	(19,820)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	27,524
Less: A/D:	(48,948)
Less: CIAC	548
A/A of CIAC:	-
Allocated Plant:	2,866
Working Capital Allowance:	6,037
Total Rate Base:	(31,791)

To Ravenna Park/Lincoln Heights (Sewer):	
Utility Plant in Service:	152,149.04
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	(41,517.55)
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	1,983
Working Capital Allowance:	9,112
Total Rate Base:	121,757

Seminole Allocations - Rate Base

To Bear Lake Manor:	
Utility Plant in Service:	(12,587)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant	-
CWIP:	17,479
Less: A/D:	(31,083)
Less: CIAC	348
A/A of CIAC:	-
Allocated Plant:	1,820
Working Capital Allowance:	3,834
Total Rate Base:	(20,189)

To Jensen:	
Utility Plant in Service:	(14,182)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	19,894
Less: A/D:	(35,621)
Less: CIAC	392
A/A of CIAC:	-
Allocated Plant:	2,051
Working Capital Allowance:	4,319
Total Rate Base:	(22,747)

To Trailwoods Estates:	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	24,043.86
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	2,564.04
Working Capital Allowance:	5,273.54
Total Rate Base:	31,621

To Trailwoods Estates (Sewer):	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	2,454
Working Capital Allowance:	11,221
Total Rate Base:	13,675

To Oakland Hills:	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	14,750.15
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	1,540.32
Working Capital Allowance:	3,243.82
Total Rate Base:	19,574

To Oakland Hills (Sewer):	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	1,532
Working Capital Allowance:	7,004
Total Rate Base:	8,535

Seminole Allocations - Rate Base

Utilities, Inc. of Florida
Docket No. 020071
Composite Exhibit 30
Allocation of Rate Base Adjustments

Adjustments from Seminole County MFR, A-1:		Adjustments from Seminole County MFR, A-2:	
Utility Plant in Service:	528,060	Utility Plant in Service:	(532,959)
Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	178,134	CWIP:	128,214
Less: A/D:	79,111	Less: A/D:	96,889
Less: CIAC	(1,499)	Less: CIAC	-
A/A of CIAC:	-	A/A of CIAC:	59,721
Allocated Plant:	-	Allocated Plant:	-
Working Capital Allowance:	351,429	Working Capital Allowance:	411,924
Total Rate Base:	1,121,374	Total Rate Base:	281,749

ALLOCATED RATE BASE ADJUSTMENTS (FROM ABOVE) TO SEMINOLE COUNTY SUBS (BASED ON CUSTOMERS)

To Oakland Shores:		To Weathersfield (Water):		To Little Wekiva:		To Park Ridge:	
Utility Plant in Service:	54,513	Utility Plant in Service:	121,776	Utility Plant in Service:	14,779	Utility Plant in Service:	24,476
Utility Land & Land Rights:	-	Utility Land & Land Rights:	-	Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	35,126	CWIP:	47,665	CWIP:	4,101	CWIP:	6,790
Less: A/D:	7,337	Less: A/D:	23,024	Less: A/D:	1,981	Less: A/D:	3,280
Less: CIAC	(146)	Less: CIAC	(460)	Less: CIAC	(40)	Less: CIAC	(55)
A/A of CIAC	-	A/A of CIAC:	-	A/A of CIAC:	-	A/A of CIAC	-
Allocated Plant:	-	Allocated Plant	-	Allocated Plant:	-	Allocated Plant:	-
Working Capital Allowance:	29,838	Working Capital Allowance:	84,024	Working Capital Allowance:	3,068	Working Capital Allowance:	13,994
Total Rate Base:	112,636	Total Rate Base:	330,028	Total Rate Base:	20,911	Total Rate Base:	47,859

To Weathersfield (Sewer):	
Utility Plant in Service:	(396,765)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	229,214
Less: A/D:	27,462
Less: CIAC	-
A/A of CIAC:	44,460
Allocated Plant:	-
Working Capital Allowance:	202,939
Total Rate Base:	104,951

Number of Customers:	
Oakland Shores	225
Weathersfield (Water)	709
Weathersfield (Sewer)	705
Little Wekiva	61
Park Ridge	101
Philips Section	74
Crystal Lake	171
Ravenna Park/Lincoln Heights (Water)	348
Ravenna Park/Lincoln Heights (Sewer)	242
Bear Lake Manor	171
Jansen	348
Trailwoods Estates (Water)	304
Trailwoods Estates (Sewer)	298
Oakland Hills (Water)	187
Oakland Hills (Sewer)	166

To Phillips Section:	
Utility Plant in Service:	17,929
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	4,975
Less: A/D:	2,403
Less: CIAC	(48)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	9,813
Total Rate Base:	35,072

To Crystal Lake:	
Utility Plant in Service:	41,439
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	11,496
Less: A/D:	5,553
Less: CIAC	(114)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	22,877
Total Rate Base:	81,245

To Ravenna Park/Lincoln Heights (Water):	
Utility Plant in Service:	84,313
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	23,395
Less: A/D:	11,301
Less: CIAC	(726)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	48,150
Total Rate Base:	164,836

To Ravenna Park/Lincoln Heights (Sewer):	
Utility Plant in Service:	(138,124)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	9,427
Less: CIAC	-
A/A of CIAC:	15,261
Allocated Plant:	-
Working Capital Allowance:	89,682
Total Rate Base:	(41,845)

To Bear Lake Manor:	
Utility Plant in Service:	53,544
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	14,857
Less: A/D:	7,177
Less: CIAC	(163)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	29,908
Total Rate Base:	104,742

Seminole Allocations - Rate Base Adjustments

To Jensen:		To Trailwoods Estates (Water):		To Oakland Hills (Water):	
Utility Plant in Service:	60,327	Utility Plant in Service:	-	Utility Plant in Service:	-
Utility Land & Land Rights:	-	Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	16,749	CWIP:	20,437	CWIP:	12,572
Less: A/D:	8,086	Less: A/D:	-	Less: A/D:	-
Less: CIAC	(157)	Less: CIAC	-	Less: CIAC	-
A/A of CIAC:	-	A/A of CIAC:	-	A/A of CIAC:	-
Allocated Plant:	-	Allocated Plant:	-	Allocated Plant:	-
Working Capital Allowance:	33,021	Working Capital Allowance:	40,315	Working Capital Allowance:	14,799
Total Rate Base:	116,013	Total Rate Base:	60,752	Total Rate Base:	27,371
		To Trailwoods Estates (Sewer):		To Oakland Hills (Sewer):	
		Utility Plant in Service:	-	Utility Plant in Service:	-
		Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
		Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
		CWIP:	-	CWIP:	-
		Less: A/D:	-	Less: A/D:	-
		Less: CIAC	-	Less: CIAC	-
		A/A of CIAC:	-	A/A of CIAC:	-
		Allocated Plant:	-	Allocated Plant:	-
		Working Capital Allowance:	85,782	Working Capital Allowance:	53,541
		Total Rate Base:	85,782	Total Rate Base:	53,541

Seminole Allocations - Rate Base Adjustments