

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

ALAFAYA UTILITIES, INC. - Docket No. 020408-SU

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: December 31, 2001

EXHIBIT 1

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS**

INDEX

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Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 14,109,471	\$ 2,847,259 (A)	\$ 16,956,730	A-6
2	Utility Land & Land Rights	26,255		26,255	A-6
3	Less: Non-Used & Useful Plant		(1,005,254) (B)	(1,005,254)	A-7
4	Construction Work in Progress	1,777,306	(1,777,306) (C)	-	-
5	Less: Accumulated Depreciation	(4,018,476)	37,333 (D)	(3,981,143)	A-10
6	Less: CIAC	(9,225,598)		(9,225,598)	A-12
7	Accumulated Amortization of CIAC	2,518,883		2,518,883	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	363,513 (E)	363,513	A-17
12	Total Rate Base	\$ 5,187,841	\$ 465,545	\$ 5,653,386	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 020408-SU
 Preparer: Deborah Swain / MSA

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2		\$ -	
3	27 hp Gorman Rupp submersible pump for lift station (2/12/02)		6,718
4	Design and construction of reuse system (11/30/02)		1,147,221
5	On-site improvements to reclaimed water system (1/31/2002)		1,170,924
6	(2) 30 hp motor / blower at digester (1/31/2002)		10,168
7	Connect to existing Phase I reuse main and install 8,320 lf of 18" water main (11/30/2002)		512,228
		-	-
8	Total plant additions	\$ -	\$ 2,847,259
9	<u>(B) Non-used and Useful Plant in Service</u>		(1,005,254)
10	Total non-used and useful plant adjustment		\$ (1,005,254)
11	<u>(C) Construction Work in Progress</u>		
12	Transfer completed projects to Utility Plant in Service	\$ -	\$ (1,777,306)
		-	-
13	Total construction work in progress	\$ -	\$ (1,777,306)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 2
 Docket No.: 020408-SU
 Preparer: Deborah Swain / MSA

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(D) Accumulated Depreciation of Utility Plant in Service</u>		
3	(2) 27 hp Gorman Rupp submersible pump for lift station		247
4	Design and construction of reuse system		2,228
5	On-site improvements to reclaimed water system		33,596
6	(2) 30 hp motor / blower at digester		267
7	Connect to existing Phase I reuse main and install 8,320 lf of 18" water main		995
		-	<u>0</u>
8	Total accumulated depreciation on plant additions	\$ -	<u>37,333</u>
9	<u>(E) Working Capital</u>		
10	Current And Accrued Assets.		
11	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		173,861
12	Deferred Debits		206,066
13	Deferred Debits (Rate Case Expense per B-10)		82,875
14	Miscellaneous current and accrued assets		11,407
15	Current and Accrued Liabilities:		
16	Accounts Payable		(206)
17	Accounts Payable to Associated Companies		(110,085)
18	Accrued Taxes		0
	Accrued Interest		(405)
19	Equals working capital (Balance Sheet Approach)	\$ -	<u>363,513</u>

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-4
Page 1 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	9/3/85 Balance per Order No. 14841	\$ -	\$ 1,664,362
2	1985 Additions *		
3	1985 Adjustments *		
4	12/31/85 Balance*	-	1,664,362
5	1986 Additions*	-	-
6	1986 Adjustments*		
7	12/31/86 Balance*	-	1,664,362
8	1987 Additions*		
9	1987 Adjustments*		
10	12/31/87 Balance*	-	1,664,362
11	1988 Additions*		
12	1988 Adjustments*		
13	12/31/88 Balance	-	4,645,183
14	1989 Additions		3,107,538
15	1989 Adjustments		
16	12/31/89 Balance	-	7,752,721
17	1990 Additions		209,055
18	1990 Reclassifications		(61,360)
19	12/31/90 Balance	-	7,900,416
20	1991 Additions		645,561
21	1991 Adjustments		
22	12/31/91 Balance	-	8,545,977
23	1992 Additions		-
24	1992 Adjustments		-
25	12/31/92 Balance	-	8,545,977
26	1993 Additions		75,212
27	1993 Reclass and Retirements		(48,241)
28	12/31/93 Balance	-	8,572,948
29	1994 Additions		1,414,506
30	1994 Adjustments		-

*Annual reports prepared by previous owner were not available for all years, therefore, additions, retirements, and adjustments are not available for the period of 1985 -1988.

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-4
Page 2 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
31	12/31/94 Balance	0	9,987,454
32	1995 Additions		505,586
33	1995 Retirements		(5,460)
34	12/31/95 Balance	0	10,487,580
35	1996 Additions		244,804
36	1996 Retirements		(11,048)
37	12/31/96 Balance	0	10,721,336
38	1997 Additions		1,193,516
39	1997 Retirements		(34,383)
40	12/31/97 Balance	0	11,880,469
41	1998 Additions		789,277
42	1998 Retirements		(28,527)
43	12/31/98 Balance	0	12,641,219
44	1999 Additions		171,155
45	1999 Retirements		(17,272)
46	12/31/99 Balance	0	12,795,102
47	2000 Additions		1,323,081
48	2000 Retirements		(43,319)
49	12/31/00 Balance	0	14,074,864
50	2001 Additions		354,671
51	2001 Retirements		(32,970)
52	12/31/01 Balance	\$ -	\$ 14,396,565

Schedule of Wastewater Plant in Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in
service for the prior year and the test year by primary account.
Also show non-used & useful amounts by account.

Schedule: A-6
Page 1 of 2
Preparer: Deborah Swain / MSA
Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	190,696	190,696	190,696		
3	352.1 Franchises	129,145	129,145	129,145		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	\$ 566,861	\$ 564,955	566,236		
9	361.2 Collection Sewers - Gravity	5,751,681	5,810,161	5,756,977		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	340,863	374,268	353,669		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	366.2 Reuse Services	1,547	3,047	1,992		
15	367.2 Reuse Meters and Meter Installations	8,543	8,543	8,543		
16	389.2 Other Plant & Misc. Equipment					
17	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights					
19	354.3 Structures & Improvements					
20	370.3 Receiving Wells					
21	371.3 Pumping Equipment	1,036,528	1,056,694	1,046,784	23.00%	240,760
22	374.3 Reuse Distribution Reservoirs		127	78		
23	375.3 Reuse Transmission & Distribution	193,380	193,380	193,380		
24	389.3 Other Plant & Misc. Equipment					
25	TREATMENT AND DISPOSAL PLANT					
26	353.4 Land & Land Rights					
27	354.4 Structures & Improvements	5,867	74,909	11,766	23.00%	2,706
28	380.4 Treatment & Disposal Equipment	4,888,577	4,993,746	4,907,871	23.00%	1,128,810
29	381.4 Plant Sewers					
30	382.4 Outfall Sewer Lines	53,681	53,681	53,681	23.00%	12,347
31	389.4 Other Plant & Misc. Equipment					
32	GENERAL PLANT					
33	353.7 Land & Land Rights	25,649	26,830	26,255		
34	354.7 Structures & Improvements	761,435	781,403	762,971		
35	390.7 Office Furniture & Equipment	6,919	9,153	7,146		
36	391.7 Transportation Equipment	55,371	55,214	55,368		
37	392.7 Stores Equipment					
38	393.7 Tools, Shop & Garage Equipment	50,561	60,404	53,651		
39	394.7 Laboratory Equipment	4,630	7,279	6,587		
40	395.7 Power Operated Equipment					
41	396.7 Communication Equipment	2,930	2,930	2,930		
42	397.7 Miscellaneous Equipment					
43	398.7 Other Tangible Plant					
44	TOTAL	\$ 14,074,864	\$ 14,396,565	\$ 14,135,726		\$ 1,384,623

Schedule of Wastewater Plant In Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company Alafaya Utilities, Inc
Docket No 020408-SU
Schedule Year Ended December 31, 2001
Historic: [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account

Schedule: A-4
Page 2 of 2
Preparer Deborah Swain / MSA
Recap Schedules: A-2, A-4

No	(1) Line Account No. and Name	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-01	(15) Average
1	INTANGIBLE PLANT														
2	361.1 Organization	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696
3	352.1 Franchises	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145
4	366.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	363.2 Land & Land Rights														
7	364.2 Structures & Improvements														
8	366.2 Collection Sewers - Force	566,861	566,861	566,861	567,149	567,149	567,149	567,149	567,149	564,940	564,940	564,955	564,955	564,955	566,236
9	361.2 Collection Sewers - Gravity	5,751,691	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,810,161	5,756,977
10	362.3 Special Collecting Structures														
11	363.2 Services to Customers	340,863	345,583	345,583	349,143	350,523	352,613	352,613	356,241	357,260	357,260	357,260	356,465	374,268	353,669
12	364.2 Flow Measuring Devices														
13	368.2 Flow Measuring Installations														
14	368.2 Reuse Meters	1,547	1,547	1,547	1,547	1,547	1,603	1,603	1,603	1,603	2,828	2,828	3,047	3,047	1,992
15	367.2 Reuse Meters and Meter Installations	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543
16	369.2 Other Plant & Misc. Equipment														
17	SYSTEM PUMPING PLANT														
18	363.3 Land & Land Rights														
19	364.3 Structures & Improvements														
20	370.3 Receiving Walls														
21	371.3 Pumping Equipment	1,036,528	1,036,528	1,041,528	1,042,027	1,042,027	1,048,116	1,048,472	1,048,922	1,048,364	1,048,364	1,051,831	1,056,390	1,056,694	1,046,784
22	374.3 Reuse Distribution Reservoirs	0	0	0	0	0	127	127	127	127	127	127	127	127	78
23	378.3 Reuse Transmission & Distribution	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380
24	369.3 Other Plant & Misc. Equipment														
25	TREATMENT AND DISPOSAL PLANT														
26	363.4 Land & Land Rights														
27	364.4 Structures & Improvements	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	6,503	8,203	8,203	8,203	74,909	11,766
28	380.4 Treatment & Disposal Equipment	4,888,577	4,889,918	4,893,114	4,893,527	4,898,994	4,902,434	4,903,934	4,904,671	4,908,790	4,908,831	4,908,960	4,910,410	4,993,746	4,907,871
29	381.4 Plant Sewers														
30	382.4 Outfall Sewer Lines	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681
31	GENERAL PLANT														
32	363.7 Land & Land Rights	25,649	25,649	25,649	25,649	25,649	25,649	26,436	26,830	26,830	26,830	26,830	26,830	28,830	26,255
33	364.7 Structures & Improvements	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,403	762,071
34	360.7 Office Furniture & Equipment	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919	7,276	7,276	9,153	7,146
35	361.7 Transportation Equipment	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,214	55,214	55,368
36	362.7 Stoves Equipment														
37	363.7 Tools, Shop & Garage Equipment	50,561	50,561	50,561	51,173	51,173	51,173	51,173	51,173	56,642	57,076	57,076	58,723	60,404	53,651
38	364.7 Laboratory Equipment	4,630	5,904	5,904	5,994	5,994	6,264	7,279	7,279	7,279	7,279	7,279	7,279	7,279	6,587
39	365.7 Power Operated Equipment														
40	366.7 Communication Equipment	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930
41	367.7 Miscellaneous Equipment														
42	368.7 Other Tangible Plant														
42	TOTAL	\$ 14,074,864	\$ 14,083,039	\$ 14,091,827	\$ 14,097,198	\$ 14,103,646	\$ 14,115,716	\$ 14,119,376	\$ 14,124,585	\$ 14,132,061	\$ 14,135,461	\$ 14,140,718	\$ 14,149,372	\$ 14,386,565	\$ 14,135,726

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001

Schedule: A-7
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service		\$	-
2	Land			-
3	Accumulated Depreciation			-
4	Other (Explain)			
5	Total	\$ -	\$ -	\$ -
WASTEWATER				
6	Plant in Service	\$ 14,109,471	\$ (1,384,623)	\$ 12,724,848
7	Land	26,255	-	26,255
8	Accumulated Depreciation	(4,018,476)	379,369	(3,639,107)
9	Other (Explain)			
10	Total	\$ 10,117,250	\$ (1,005,254)	\$ 9,111,996

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-8
Page 1 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	9/3/85 Balance per Order No. 14841	\$ -	\$ (154,990)
2	1985 Additions*		
3	1985 Adjustments *		
4	12/31/85 Balance*	-	(154,990)
5	1986 Additions*	-	-
6	1986 Adjustments*		
7	12/31/86 Balance*	-	(154,990)
8	1987 Additions*		
9	1987 Adjustments*		
10	12/31/87 Balance*	-	(154,990)
11	1988 Additions*		
12	1988 Adjustments*		
13	12/31/88 Balance	-	(315,393)
14	1989 Additions		(208,242)
15	1989 Adjustments		
16	12/31/89 Balance	-	(523,635)
17	1990 Additions		(367,281)
18	1990 Adjustments - prior year depreciation correction		(10,212)
19	12/31/90 Balance	-	(901,128)
20	1991 Additions		(377,642)
21	1991 Adjustments		
22	12/31/91 Balance	-	(1,278,770)
23	1992 Additions		(384,108)
24	1992 Adjustments		
25	12/31/92 Balance	-	(1,662,878)
26	1993 Additions		(384,742)
27	1993 Retirements		48,477
28	12/31/93 Balance	-	(1,999,143)
29	1994 Additions		(329,362)
30	1994 Adjustments		

*Annual reports prepared by previous owner were not available for all years, therefore, additions, retirements, and adjustments are not available for the period of 1985 -1988.

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-8
Page 2 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
31	12/31/94 Balance	0	(2,328,505)
32	1995 Additions		(152,161)
33	1995 Retirements		65,995
34	1995 Adjustments		(33,821)
35	12/31/95 Balance	0	(2,448,492)
36	1996 Additions		(178,948)
37	1996 Retirements		11,048
38	1996 Adjustments		26,145
39	12/31/96 Balance	0	(2,590,247)
40	1997 Additions		(308,659)
41	1997 Retirements		34,383
42	1997 Adjustments		23,554
43	12/31/97 Balance	0	(2,840,969)
44	1998 Additions		(335,821)
45	1998 Retirements		28,527
46	1998 Adjustments		11,377
47	12/31/98 Balance	0	(3,136,886)
48	1999 Additions		(350,543)
49	1999 Retirements		17,272
50	1999 Adjustments		18,467
51	12/31/99 Balance	0	(3,451,690)
52	2000 Additions**		(443,473)
53	2000 Retirements		43,319
54	2000 Adjustments		8,931
55	12/31/00 Balance	0	(3,842,913)
56	2001 Additions**		(398,189)
57	2001 Retirements		32,970
58	2001 Adjustments		8,239
59	12/31/01 Balance	\$ -	\$ (4,199,893)

** Includes Organization and Franchises accumulated depreciation not included in Annual Report.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Alafaya Utilities, Inc
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10
Page 1 of 2
Preparer: Deborah Swain / MSA
Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	361.1 Organization	52,840	57,607	55,224		
3	362.1 Franchises	33,003	36,851	34,927		
4	389.1 Other Plant & Misc. Equipment					
6	COLLECTION PLANT					
6	363.2 Land & Land Rights					
7	364.2 Structures & Improvements	292,917	328,443	311,071		
8	360.2 Collection Sewers - Force	180,200	196,688	188,053		
9	361.2 Collection Sewers - Gravity	1,567,684	1,697,826	1,632,753		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	43,281	50,866	47,569		
12	364.2 Flow Measuring Devices					
13	366.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	363.3 Land & Land Rights					
17	364.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment				23.00%	
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	363.4 Land & Land Rights					
23	364.4 Structures & Improvements	72,485	78,424	75,455	23.00%	17,355
24	380.4 Treatment & Disposal Equipment	1,487,171	1,616,655	1,552,077	23.00%	356,978
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines	21,003	22,791	21,897	23.00%	5,036
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	363.7 Land & Land Rights					
30	364.7 Structures & Improvements	53,955	64,074	60,992		
31	390.7 Office Furniture & Equipment	810	7,071	907		
32	391.7 Transportation Equipment	29,574	35,873	30,809		
33	392.7 Stores Equipment					
34	393.7 Tools, Shop & Garage Equipment	7,014	7,532	7,682		
36	394.7 Laboratory Equipment	(240)	(2,317)	(2,302)		
36	396.7 Power Operated Equipment					
37	396.7 Communication Equipment	1,216	1,509	1,362		
38	397.7 Miscellaneous Equipment					
39	398.7 Other Tangible Plant					
40	TOTAL	\$ 3,842,913	\$ 4,199,893	\$ 4,018,476		\$ 379,368

Company: Alafaya Utilities, Inc. Explanation: Provide the ending balances and
 Docket No.: 020408-SU average of accumulated depreciation for the prior
 Schedule Year Ended: December 31, 200 year and the test year by primary account. Also show
 Historic [X] Projected []

No.	(1) Account No. and Name	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Line Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-01	(15) Average
1	INTANGIBLE PLANT														
2	351.1 Organization	52,840	53,237	53,635	54,032	54,429	54,826	55,224	55,621	56,018	56,415	56,813	57,210	57,607	55,224
3	352.1 Franchises	33,003	33324	33,644	33,965	34,286	34,606	34,927	35,248	35,569	35,889	36,210	36,531	36,851	34,927
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	292,917	296,372	299,827	302,968	306,423	308,005	310,705	314,200	317,085	320,580	321,453	324,948	328,443	311,071
8	360.2 Collection Sewers - Force	180,200	181,773	183,347	182,999	184,572	186,145	187,718	189,292	190,865	192,439	193,540	195,114	196,688	188,053
9	361.2 Collection Sewers - Gravity	1,567,684	1,578,528	1,589,372	1,600,218	1,611,062	1,621,906	1,632,750	1,643,596	1,654,443	1,665,289	1,676,135	1,686,981	1,697,826	1,632,753
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers	43,281	44,028	44,775	45,522	46,269	47,016	47,764	48,536	49,309	50,082	50,855	50,093	50,866	47,569
12	364.2 Flow Measuring Devices														
13	365.2 Flow Measuring Installations														
14	389.2 Other Plant & Misc. Equipment														
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights														
17	354.3 Structures & Improvements														
18	370.3 Receiving Wells														
19	371.3 Pumping Equipment														
20	389.3 Other Plant & Misc. Equipment														
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights														
23	354.4 Structures & Improvements	72,485	72,980	73,475	73,970	74,465	74,960	75,455	75,949	76,444	76,939	77,434	77,929	78,424	75,455
24	380.4 Treatment & Disposal Equipment	1,487,171	1,498,836	1,510,501	1,520,926	1,531,274	1,540,019	1,551,684	1,563,386	1,574,052	1,583,419	1,594,119	1,604,953	1,616,655	1,552,077
25	381.4 Plant Sewers														
26	382.4 Outfall Sewer Lines	21,003	21,152	21,301	21,450	21,599	21,748	21,897	22,046	22,195	22,344	22,493	22,642	22,791	21,897
27	389.4 Other Plant & Misc. Equipment														
28	GENERAL PLANT														
29	353.7 Land & Land Rights														
30	354.7 Structures & Improvements	53,955	55,187	56,420	57,653	58,886	60,119	61,352	62,585	63,818	65,051	66,284	67,516	64,074	60,992
31	390.7 Office Furniture & Equipment	810	304	315	325	335	345	355	366	376	386	396	407	7,071	907
32	391.7 Transportation Equipment	29,574	29,574	29,574	32,369	29,574	29,574	35,164	29,574	29,574	37,959	29,574	22,559	35,873	30,809
33	392.7 Stores Equipment														
34	393.7 Tools, Shop & Garage Equipment	7,014	7,277	7,541	7,804	8,067	8,331	8,594	8,861	7,843	6,733	6,999	7,266	7,532	7,682
35	394.7 Laboratory Equipment	(240)	(2,116)	(2,663)	(2,637)	(2,611)	(2,585)	(2,560)	(2,519)	(2,479)	(2,438)	(2,398)	(2,357)	(2,317)	(2,302)
36	395.7 Power Operated Equipment														
37	396.7 Communication Equipment	1,216	1,240	1,265	1,289	1,313	1,338	1,362	1,387	1,411	1,435	1,460	1,484	1,509	1,362
38	397.7 Miscellaneous Equipment														
39	398.7 Other Tangible Plant														
40	TOTAL	3,842,913	3,871,696	3,902,329	3,932,853	3,959,943	3,986,353	4,022,391	4,048,128	4,076,523	4,112,522	4,131,367	4,153,276	4,199,893	4,018,476

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-11
Page 1 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	9/3/85 Balance per Order No. 14841		(1,104,638)
2	1985 Additions*		
3	1985 Adjustments *		
4	12/31/85 Balance*	-	(1,104,638)
5	1986 Additions*	-	-
6	1986 Adjustments*		
7	12/31/86 Balance*	-	(1,104,638)
8	1987 Additions*		
9	1987 Adjustments*		
10	12/31/87 Balance*	-	(1,104,638)
11	1988 Additions*		
12	1988 Adjustments*		
13	12/31/88 Balance	-	(3,884,357)
14	1989 Additions		(1,176,924)
15	1989 Adjustments		
16	12/31/89 Balance	-	(5,061,281)
17	1990 Additions		(485,388)
18	1990 Adjustments		
19	12/31/90 Balance	-	(5,546,669)
20	1991 Additions		(618,949)
21	1991 Adjustments		
22	12/31/91 Balance	-	(6,165,618)
23	1992 Additions		(118,486)
24	1992 Adjustments		
25	12/31/92 Balance	-	(6,284,104)
26	1993 Additions		(79,540)
27	1993 Retirements		13,388
28	1993 Adjustments		87,330
29	12/31/93 Balance	-	(6,262,926)
30	1994 Additions		(50,840)
31	1994 Adjustments		

*Annual reports prepared by previous owner were not available for all years, therefore, additions, retirements, and adjustments are not available for the period

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-11
Page 2 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
32	12/31/94 Balance	0	(6,313,766)
33	1995 Additions		(4,803)
34	1995 Adjustments		
35	12/31/95 Balance	0	(6,318,569)
36	1996 Additions		(36,671)
37	1996 Adjustments		
38	12/31/96 Balance	0	(6,355,240)
39	1997 Additions		(1,023,635)
40	1997 Adjustments		(21)
41	12/31/97 Balance	0	(7,378,896)
42	1998 Additions		(642,244)
43	1998 Adjustments		
44	12/31/98 Balance	0	(8,021,140)
45	1999 Additions		(44,512)
46	1999 Adjustments		
47	12/31/99 Balance	0	(8,065,652)
48	2000 Additions		(1,156,099)
49	2000 Adjustments		
50	12/31/00 Balance	0	(9,221,751)
51	2001 Additions		(5,132)
52	2001 Adjustments		
53	12/31/01 Balance	\$ -	\$ (9,226,883)

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

Schedule: A-12
Page 1 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other (Describe)			-
6	Total CIAC (1)			\$ -
7	Total	\$ -	\$ -	\$ -
WASTEWATER				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Lines			-
11	Other (Describe)			-
12	Total CIAC (1)	\$ 9,221,751	\$ 9,226,883	\$ 9,225,598
13	Total	\$ 9,221,751	\$ 9,226,883	\$ 9,225,598

Note (1): No break-out of CIAC by classification is available.
Balance includes cash, property and meter fees.

Recap Schedules: A-1,A-2,A-11

Schedule of Contributions in Aid of Construction By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

Schedule: A-12
Page 2 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-01	(15) Average
WATER															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
6	Total CIAC (1)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
8	Plant Capacity Fees														
9	Line/Main Extension Fees														
10	Contributed Lines														
11	Other (Describe)														
12	Total CIAC (1)	9,221,751	9,223,031	9,224,311	9,224,311	9,224,311	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,225,598
13	Total	\$ 9,221,751	\$ 9,223,031	\$ 9,224,311	\$ 9,224,311	\$ 9,224,311	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,225,598

Note (1): No break-out of CIAC by classification is available.
Balance includes cash, property and meter fees.

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-13
Page 1 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	9/3/85 Balance per Order No. 14841		\$ 61,127
2	1985 Additions*		
3	1985 Adjustments *		
4	12/31/85 Balance*	0	61,127
5	1986 Additions*		
6	1986 Adjustments*		
7	12/31/86 Balance*	0	61,127
8	1987 Additions*		
9	1987 Adjustments*		
10	12/31/87 Balance*	0	61,127
11	1988 Additions*		
12	1988 Adjustments*		
13	12/31/88 Balance	0	187,932
14	1989 Additions		171,658
15	1989 Adjustments		
16	12/31/89 Balance	0	359,590
17	1990 Additions		199,600
18	1990 Adjustments		
19	12/31/90 Balance	0	559,190
20	1991 Additions		211,204
21	1991 Adjustments		
22	12/31/91 Balance	0	770,394
23	1992 Additions		218,368
24	1992 Adjustments		
25	12/31/92 Balance	0	988,762
26	1993 Additions		221,667
27	1993 Retirements		(13,388)
28	1993 Adjustments		(2,587)
29	12/31/93 Balance	0	1,194,454
30	1994 Additions		188,000
31	1994 Adjustments		

*Annual reports prepared by previous owner were not available for all years, therefore, additions, retirements, and adjustments are not available for the period of 1985 -1988.

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-13
Page 2 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
32	12/31/94 Balance	0	1,382,454
33	1995 Additions		82,998
34	1995 Adjustments		(1)
35	12/31/95 Balance	0	1,465,451
36	1996 Additions		95,329
37	1996 Adjustments		
38	12/31/96 Balance	0	1,560,780
39	1997 Additions		175,428
40	1997 Adjustments		
41	12/31/97 Balance	0	1,736,208
42	1998 Additions		202,828
43	1998 Adjustments		
44	12/31/98 Balance	0	1,939,036
45	1999 Additions		220,875
46	1999 Adjustments		
47	12/31/99 Balance	0	2,159,911
48	2000 Additions		234,990
49	2000 Adjustments		
50	12/31/00 Balance	0	2,394,901
51	2001 Additions		248,018
52	2001 Adjustments		
53	12/31/01 Balance	\$ -	\$ 2,642,919

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC By Classification
 Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 2
 Preparer: Deborah Swain / MSA

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate

Line No.	(1) Description	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			
5	Other (Describe)			-
6	Total CIAC (1)	\$ -	\$ -	\$ -
7	Total	\$ -	\$ -	\$ -
WASTEWATER				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Lines			
11	Other (Describe)			
12	Total CIAC (1)	\$ 2,394,901	\$ 2,642,919	\$ 2,518,883
13	Total	\$ 2,394,901	\$ 2,642,919	\$ 2,518,883
14	Note (1): No break-out of CIAC Accumulated Amortization by classification is available.			

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

Schedule: A-14
Page 2 of 2
Preparer: Deborah Swain / MSA

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-01	(15) Average
WATER															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
6	Total CIAC (1)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
8	Plant Capacity Fees														
9	Line/Main Extension Fees														
10	Contributed Lines														
11	Other (Describe)														
12	Total CIAC (1)	2,394,901	2,415,559	2,436,218	2,456,877	2,477,535	2,498,194	2,518,852	2,539,530	2,560,208	2,580,886	2,601,563	2,622,241	2,642,919	2,518,883
13	Total	\$ 2,394,901	\$ 2,415,559	\$ 2,436,218	\$ 2,456,877	\$ 2,477,535	\$ 2,498,194	\$ 2,518,852	\$ 2,539,530	\$ 2,560,208	\$ 2,580,886	\$ 2,601,563	\$ 2,622,241	\$ 2,642,919	\$ 2,518,883

Note (1): No break-out of CIAC by classification is available.
Balance includes cash, property and meter fees.

Recap Schedules: A-1,A-2,A-11

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-15
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Line No.</u>		
1	The Utility approved AFUDC rate was established 8-21-89 by Order No. 21760	
2	8/6/86 - 12/31/86	8.31%
3	1/1/87 - 12/31/ 87	8.31%
4	1/1/88 - 12/31/ 88	9.60%
5	1/1/89 - 12/31/ 89	13.16%

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: A-16
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule: A-17
 Page 1 of 1
 Preparer: Deborah Swain / MSA
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method.

Line No		Water	Sewer
1	<u>Final Rates - 12/31/01</u>		
2	Total O & M Expense		\$ 1,162,351
3	Adjustments to O & M expense per B-1 and B-2		51,440
4	Total adjusted O & M expense	0	1,213,791
5	Current And Accrued Assets		
7	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		173,861
	Deferred Debits		206,066
	Deferred Debits (Rate Case Expense per B-10)		82,875
8	Miscellaneous current and accrued assets		11,407
9	Current and Accrued Liabilities		
10	Accounts Payable		(206)
11	Accounts Payable to Associated Companies		(110,085)
12	Accrued Taxes		0
13	Accrued Interest		(405)
14	Equals working capital (Balance Sheet Approach)	0	<u>363,513</u>
15	<u>Interim Rates - 12/31/01</u>		
16	Total O & M Expense		\$ 1,162,351
17	Adjustments to O & M expense per B-1(a) and B-2(a)		23,815
18	Total adjusted O & M expense	0	1,186,166
19	Current And Accrued Assets		
21	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		173,861
23	Deferred Debits		206,066
24	Deferred Debits (Rate Case Expense per B-10)		82,875
	Miscellaneous current and accrued assets		11,407
25	Current and Accrued Liabilities		
26	Accounts Payable		(206)
27	Accounts Payable to Associated Companies		(110,085)
28	Accrued Taxes		0
29	Accrued Interest		(405)
30	Equals working capital (Balance Sheet Approach)	\$ -	<u>\$ 363,513</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule: A-18
 Page 1 of 2
 Preparer: Deborah Swain / MSA

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(3) Test Year Ended 12/31/01	(4) Historic Year Ended 12/31/00
1	Utility Plant in Service	\$ 14,396,565	\$ 14,311,443
2	Construction Work in Progress	1,777,306	
3	Other Utility Plant Adjustments		
4	GROSS UTILITY PLANT	16,173,871	14,311,443
5	Less: Accumulated Depreciation	<u>(4,199,893)</u>	<u>(3,842,913)</u>
6	NET UTILITY PLANT	11,973,978	10,468,530
7	Cash		(53)
8	Accounts Rec'b - trade	173,861	190,815
9	Notes Receivable		
10	Accts. Rec'b - Assoc. Cos.		
11	Notes Rec'b - Assoc. Cos.		
10	Accts. Rec'b - Other		
12	Accrued Interest Rec'b		
13	Allowance for Bad Debts		
14	Materials & Supplies		
15	Miscellaneous Current & Accrued Assets	<u>11,407</u>	<u>13,801</u>
16	TOTAL CURRENT ASSETS	185,268	204,563
17	Net nonutility property		
18	Unamortized Debt Discount & Exp.		
19	Prelim. Survey & Investigation Charges		
20	Clearing Accounts		
21	Deferred Rate Case Expense		
22	Other Miscellaneous Deferred Debits	206,066	237,252
23	Accum. Deferred Income Taxes	<u>4,271</u>	<u>3,050</u>
24	TOTAL OTHER ASSETS	210,337	240,302
25	TOTAL ASSETS	\$ 12,369,583	\$ 10,913,395

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended:

Schedule: A-19
 Page 1 of 2
 Preparer: Deborah Swain / MSA

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(3) Test Year Ended 12/31/01	(4) Historic Year Ended 12/31/00
	EQUITY CAPITAL & LIABILITIES		
1	Common Stock Issued	\$ 1,000	\$ 1,000
2	Preferred Stock Issued		
3	Additional Paid in Capital	5,017,725	4,854,509
4	Retained Earnings	(1,373,884)	(1,580,014)
5	Other Equity Capital		
6	TOTAL EQUITY CAPITAL	<u>3,644,841</u>	<u>3,275,495</u>
7	Bonds		
8	Reacquired Bonds		
9	Advances From Associated Companies		
10	Other Long-Term Debt	-	-
11	TOTAL LONG-TERM DEBT	<u>-</u>	<u>-</u>
7	Accounts Payable	206	431
8	Notes Payable	1,425,605	
9	Notes & Accounts Payable - Assoc. Cos.	110,085	98,688
10	Customer Deposits	99,188	111,210
11	Accrued Taxes		98,887
12	Current Portion Long Term Debt		
13	Accrued Interest	405	1,507
14	Accrued Dividends		
15	Misc. Current and Accrued Liabilities	-	-
16	TOTAL CURRENT & ACCRUED LIABILITIES	<u>1,635,489</u>	<u>310,723</u>
17	Advances for Construction		
18	Prepaid Capacity Charges		
19	Accum. Deferred ITC's		
20	Operating Reserves		
21	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>
22	Contributions in Aid of Construction	9,226,883	9,221,751
23	Less: Accum. Amortization of CIAC	(2,642,919)	(2,394,901)
24	Accumulated Deferred Income Taxes	<u>505,289</u>	<u>500,327</u>
25	Total Equity Capital and Liabilities	<u>\$ 12,369,583</u>	<u>\$ 10,913,395</u>

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,809,140	\$ 2,731 (A)	\$ 1,811,871	\$ 350,548 (F)	\$ 2,162,419	B-4, E-13
2	Operation & Maintenance	1,162,351	23,815 (B)	1,186,166	27,625 (G)	1,213,791	B-5, B-3
3	Depreciation, net of CIAC Amort.	141,556	(42,783) (C)	98,773	37,333 (H)	136,106	B-13, B-3
4	Amortization	8,615		8,615	0 (I)	8,615	B-3
5	Taxes Other Than Income	133,212	123 (D)	133,335	35,283 (J)	168,618	B-15, B-3
6	Provision for Income Taxes	60,160	7,336 (E)	67,496	63,511 (K)	131,007	C-1, B-3
7	OPERATING EXPENSES	1,505,894	(11,509)	1,494,385	163,752	1,658,137	
8	NET OPERATING INCOME	\$ 303,246	\$ 14,240	\$ 317,486	\$ 186,796	\$ 504,282	
9	RATE BASE	\$ 5,187,841		\$ 5,653,386		\$ 5,653,386	
10	RATE OF RETURN	5.85 %		5.62 %		8.92 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 1
 Docket No.: 020408-SU
 Preparer: Deborah Swain / MSA

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2	\$	1,811,871
3	Test year revenue - actual per Schedule B-4	-	(1,809,140)
4	Adjustment required	\$ -	\$ 2,731
5	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
6			
7	Adjust operator salaries allocated from Utilities Inc., of Florida	\$ -	\$ (46,565)
8	Adjust non-operations salaries allocated from Utilities Inc., of Florida		13,924
9	Adjust benefits allocated from Utilities Inc., of Florida		38,259
10	Adjust payroll taxes allocated from Utilities Inc., of Florida		18,197
11	Total adjustment to O & M Expense	\$ -	\$ 23,815
12	(C) <u>Non-used and useful depreciation</u>		
13	Non-used and useful depreciation per Page B-14		\$ (42,783)
14	(D) <u>Taxes Other Than Income</u>		
15	(2) Regulatory Assessment Fees (RAF's)		
16	RAF's associated with Adjustment (A) X 4.5%	\$ -	\$ 123
17	(E) <u>Provision for Income Taxes</u>		
18	Adjust Provision for Income taxes to reflect operating		
19	and expense adjustments	\$ -	\$ 7,336
20	(F) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	8.92 % rate of return		\$ 350,548
23	(G) <u>Operations & Maintenance (O & M) Expenses</u>		
24	Amortization of rate case expense		
25	Amortization per Schedule B-10	\$ -	\$ 27,625
26	(H) <u>Depreciation Expense</u>		
	(2) 27 hp Gorman Rupp submersible pump for lift station		247
	Design and construction of reuse system		2,228
	On-site improvements to reclaimed water system		33,596
	(2) 30 hp motor / blower at digester		267
	Connect to existing Phase I reuse main and install 8,320 lf of 18" water main		995
27			37,333
28	(I) <u>Amortization</u>	\$ -	
29	(J) <u>Taxes Other Than Income</u>		
	(1) <u>Tangible Taxes</u>		
30	Total Plant additions	\$ -	\$ 2,847,259
31	Transfer of completed projects from construction work in progress	-	(1,777,306)
36		-	-
37	Net increase in plant for tangible tax	0	1,069,953
38			18,5427
39			
40	Total increase in tangible taxes	-	19,840
41			
42	(2) <u>Regulatory Assessment Fees</u>		
43	Total Revenue Requested	\$	2,162,419
44	RAF rate		0.045
45	Total RAF's	\$	97,309
46	Adjusted test year RAF's		81,866
47	Adjustment Required	\$	15,443
48			
49	Total increase in Taxes Other Than Income	\$	35,283
51			
52	(K) <u>Provision for Income Taxes</u>		
53	Income taxes per C-1	\$ -	\$ 63,511

Test Year Operating Revenues

Florida Public Service Commissio

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Deborah Swain / MSA
 Recap Schedules: B-1, B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential		
2	461.1 Metered - Residential	\$	- 521.2 Flat Rate - Commercial		
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial		
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family		
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 1,692,638	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	84,057	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		
10	465 Irrigation Customers		522.4 Measured - Public Authority		
11	466 Sales for Resale		522.5 Measured - Multi-Family		
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		
13			524 Revenues from Other Systems		
14	TOTAL WATER SALES	0	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES	1,776,695	
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues		OTHER SEWER REVENUES		
19	472 Rents From Water Property		531 Sale of Sludge		
20	473 Interdepartmental Rents		532 Forfeited Discounts		
21	474 Other Water Revenues	0	534 Rents From Sewer Property		
22			535 Interdepartmental Rents		
23			536 Other Sewer Revenues	18,208	
24			541 Measured Re-Use Revenues	14,237	
25		0			
26			TOTAL OTHER		
27			SEWER REVENUES	32,445	
28		\$ -			
29			TOTAL SEWER		
30			OPERATING REVENUES	\$ 1,809,140	

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.

Schedule: B-6

Docket No.: 020408-SU

Page 1 of 1

Schedule Year Ended: December 31, 2001

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: Deborah Swain / MSA

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JANUARY 2001	(3) FEBRUARY 2001	(4) MARCH 2001	(5) APRIL 2001	(6) MAY 2001	(7) JUNE 2001	(8) JULY 2001	(9) AUGUST 2001	(10) SEPTEMBER 2001	(11) OCTOBER 2001	(12) NOVEMBER 2001	(13) DECEMBER 2001	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,029	\$ 276,337
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits	7,817	7,817	7,818	7,817	7,817	7,818	7,817	7,817	7,818	7,817	7,817	7,818	93,808
4	710 Purchased Sewage Treatment	127	128	114	124	152	131	294	190	215	399	166	160	2,200
6	711 Sludge Removal Expense	37,385	17,580	10,517	13,948	12,192	8,615	17,072	7,298	20,850	12,930	21,845	21,198	201,430
6	715 Purchased Power	14,407	15,344	13,142	14,147	14,628	14,597	15,161	14,158	15,371	15,440	13,975	15,118	175,488
7	716 Fuel for Power Purchased													-
8	718 Chemicals	5,047	2,207	2,006	1,761	3,349	1,451	1,718	2,821	1,092	2,684	1,458	2,708	28,302
9	720 Materials & Supplies	19,362	17,202	25,468	19,048	23,710	17,520	25,321	19,914	17,984	27,053	20,835	18,385	251,802
10	731 Contractual Services - Engr.	241						222						463
11	732 Contractual Services - Acct.												5,833	5,833
12	733 Contractual Services - Legal			1,444		139						612		2,195
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Other												10,557	10,557
15	741 Rental of Building/Real Prop.													-
16	742 Rental of Equipment													-
17	750 Transportation Expenses	(3)	1,597	1,472	(166)	2,645	427	3,219	249	(17)	376	1,084	(234)	10,649
18	756 Insurance - Vehicle													-
19	757 Insurance - General Liability													-
20	758 Insurance - Workman's Comp.													-
21	759 Insurance - Other												21,173	21,173
22	760 Advertising Expense													-
23	766 Reg. Comm. Exp. - Rate Case Amort.													-
24	767 Reg. Comm. Exp. - Other													-
25	770 Bad Debt Expense	257	628	497	315	812	(678)	632	1,096	882	1,549	2,949	1,623	10,562
26	775 Miscellaneous Expenses	7,622	5,534	5,249	4,790	6,578	4,942	6,753	6,656	5,696	6,103	4,895	6,734	71,552
27	TOTAL	\$ 115,290	\$ 91,065	\$ 90,755	\$ 84,812	\$ 95,050	\$ 77,851	\$ 101,237	\$ 83,227	\$ 92,919	\$ 97,379	\$ 98,664	\$ 134,102	\$ 1,162,351

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule: B-8
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide

Line No.	(1) Account No. and Name	(2) 5 Years Prior 12/31/96	(3) Current TY 12/31/01	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/01	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 199,350	\$ 276,337	\$ (32,641)	\$ 243,696	\$ 44,346	22.25 %	
2	703 Salaries & Wages - Officers, Etc				-			
3	704 Employee Pensions & Benefits	30,159	93,808	56,456	150,264	120,105	398.24	
4	710 Purchased Sewage Treatment	2,918	2,200		2,200	(718)	(24.61)	
5	711 Sludge Removal Expense	92,420	201,430		201,430	109,010	117.95	Conversion from on-site stabilization to off-site treatment in order to adjust alkaline
6	715 Purchased Power	97,562	175,488		175,488	77,926	79.87	Additional train for blowers
7	716 Fuel for Power Purchased				-			
8	718 Chemicals	21,663	28,303		28,303	6,640	30.65	
9	720 Materials & Supplies	215,738	251,802		251,802	36,064	16.72	
10	731 Contractual Services - Engr	260	463		463	203	78.08	Permit renewal amortization
11	732 Contractual Services - Acct	4,862	5,833		5,833	971	19.97	
12	733 Contractual Services - Legal	1,995	2,196		2,196	201	10.08	
13	734 Contractual Services - Mgmt Fees	390			-	(390)	(100.00)	No Management Fees costs were identified for the current test year The absolute cost in 1996 was not significant
14	735 Contractual Services - Other	9,988	10,557		10,557	569	5.70	
15	741 Rental of Building/Real Prop				-			
16	742 Rental of Equipment				-			
17	750 Transportation Expenses	(3,087)	10,651		10,651	13,738	(445.03)	
18	756 Insurance - Vehicle				-			
19	757 Insurance - General Liability				-			
20	758 Insurance - Workman's Comp				-			
21	759 Insurance - Other	16,726	21,173		21,173	4,447	26.59	
22	760 Advertising Expense				-			
23	766 Reg Comm Exp - Rate Case Amort	3,213			-	(3,213)	(100.00)	No Reg Comm Exp - Rate Case Amort costs were identified for the current test year The absolute cost in 1996 was not significant
24	767 Reg Comm Exp - Other				-			
25	770 Bad Debt Expense	301	10,562		10,562	10,261	3,408.97	
26	775 Miscellaneous Expenses	34,993	71,550		71,550	36,557	104.47	
27	TOTAL	\$ 729,451	\$ 1,182,353	\$ 23,815	\$ 1,186,168	\$ 456,717	62.81 %	
28	Total Customers (ERC's)	4,973.5			6,006.0	1,033	20.76 %	
29	Consumer Price Index - U	156.9			177.1	20.20	12.87 %	
30	Benchmark Index	Increase in Customer ERC's				1,207.6		
31		Increase in CPI				1,128.7		
32						1,363.0		
35								

Company: Alafaya Utilities, Inc.

Schedule: B-9

Docket No.: 020408-SU

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	Water Service Corporati	Accounting- Sewer	\$ 5,833	Independent accounting and tax services
2	Buhr, GE	Legal -Sewer	2,196	Legal counsel
3	CPH Engineer	Engineers - Sewer	463	Engineering services
4	Water Service Corporati	Outside Computer Servi	1,493	Computer services
5	Water Service Corporati	Employment Finder Fee	670	Employment services
6	Water Service Corporati	Other Outside Services	8,394	Miscellaneous Services
7		Total	19,049	

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule: B-10
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Type of Service Rendered
1	Public Service Commission		n/a	\$ 4,500	Filing Fee
2	Rose, Sundstrum, et al	Martin Friedman	\$225	\$ 50,000	Legal Expense
3	Water Service Corp	Steven Lubertozzi	\$51 50	2,550	Filing, MFR preparation, testimony
4	Water Service Corp	Justine Silvey	\$21 50	1,050	requests, audit facilitation, notices
5	Water Service Corp	Don Rasmussen	\$78 75	5,850	MFR preparation
6	Water Service Corp	Amanda Ross	\$31 50	1,550	Data Requests and Audit Facilitaiton
7	Management & Regulatory Cnslts, Inc	Frank Seidman	\$95	5,000	MFR preparation (Used and Useful)
8	Milian, Swain & Associates Inc	Deborah Swain	\$125	40,000	MFR preparation
9	Milian, Swain & Associates Inc	Cynthia Yapp	\$100		
10					
11				\$ 110,500	
12	Estimate Through				
13	<input checked="" type="checkbox"/> PAA				
14	<input type="checkbox"/> Commission Hearing				
15	Amortization Period 4 Years				
16	Explanation if different from Section 367.0816, Florida				

17 Amortization of Rate Case Expense:

18		(A) Water	(B) Wastewater	(C) Total
19	Prior unamortized rate case expense			
20	Current rate case expense		110,500	110,500
21	Total projected rate case expense	\$ -	\$ 110,500	\$ 110,500
22		\$ -	\$ 27,625	\$ 27,625
23	Method of allocation between systems:			
24	(Provide calculation)			
25	Total ERC's at 6/30/99		6,006	6,006
26	Percentage of total ERC's at 6/30/99	-	1,000	1,000

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: B-11
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line
No.

1 1) None during the test year.

2

3

4

5

6

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	Description	(1) (2) Allocation Percentages		(3) Total	(4) Description of Allocation Method	(5) (6) Amounts Allocated		(7) Total
			Alafaya	Co's/Sys			Alafaya 100%	Other	
Water Service Corp Allocated Expenses									
1	701	Salaries - Office	2.85%	97.15%	100.00%	Cust. Equip.*	26,776	911,810	938,586
2	704	Pensions and Benefits	2.93%	97.07%	100.00%	" "	10,478	347,485	357,963
3	73x	Outside Services	3.60%	96.40%	100.00%	" "	17,022	455,545	472,567
4	758	Insurance	2.23%	97.77%	100.00%	" "	21,173	928,296	949,469
5	775	Office Supplies	2.49%	97.52%	100.00%	" "	2,461	96,574	99,035
6	775	Office Utilities	2.98%	97.02%	100.00%	" "	1,427	46,423	47,850
7	775	Office Maintenance	2.98%	97.02%	100.00%	" "	3,525	114,586	118,111
8	775	Miscellaneous	3.09%	96.91%	100.00%	" "	5,884	184,648	190,532
9		Subtotal O&M Expenses					\$88,746	\$3,085,367	\$3,174,113
10	403	Depreciation	2.98%	97.02%	100.00%	Cust. Equip.*	5,861	190,492	196,353
11	408	Taxes	2.98%	97.02%	100.00%	" "	9,330	303,256	312,586
12	426	Other Income	2.99%	97.02%	100.00%	" "	(488)	(15,860)	(16,348)
13	419	Interest Expense	3.13%	96.87%	100.00%	" "	12,017	371,467	383,484
14		Total Expenses					\$115,466	\$3,934,722	\$4,050,188
Utilities Inc, of Florida Allocated Expenses									
17	720	Operator Expenses	9.57%	90.43%	100.00%		538	5,083	5,621
18	750	Transportation Expenses	0.00%	100.00%	100.00%		0	98,148	98,148
19	775	Office Supplies	9.57%	90.43%	100.00%		5,113	48,320	53,433
20	775	Office Utilities	9.57%	90.43%	100.00%		1,290	12,187	13,477
21	775	Miscellaneous	9.57%	90.43%	100.00%		4,567	43,152	47,719
22		Subtotal O&M Expenses					\$11,508	\$206,890	\$218,398
23	403	Depreciation	2.72%	97.28%	100.00%	Cust. Equip.*	3,841	137,432	141,273
24	408	Taxes	57.42%	42.58%	100.00%	" "	2,700	2,002	4,702
25		Total Expenses					\$18,049	\$346,324	\$364,373

26 * Allocation based predominantly on customer equivalents. See Water Service Corporation Distribution of Expenses - Year End 2001

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Deborah Swain / MSA
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/01	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	5,939	247	6,186		
8	360.2 Collection Sewers - Force	18,882	3,223	22,105		
9	361.2 Collection Sewers - Gravity	122,808		122,808		
10	362.2 Special Collecting Structures	1,488		1,488		
11	363.2 Services to Customers	9,120		9,120		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	41,700	267	41,967	23.00%	9,652
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements				23.00%	
24	380.4 Treatment & Disposal Equipment	140,033	2,228	142,261	23.00%	32,720
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines	1,788		1,788	23.00%	411
27	389.4 Other Plant & Misc. Equipment	13,474		13,474		
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment	123		123		
32	391.5 Transportation Equipment	13,314		13,314		
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	3,179		3,179		
35	394.5 Laboratory Equipment	397		397		
36	395.5 Power Operated Equipment	7,334		7,334		
37	396.5 Communication Equipment	293		293		
38	397.5 Miscellaneous Equipment	9,702		9,702		
39	398.5 Other Tangible Plant	-	-	-		-
40	TOTAL	389,574	5,965	395,539		42,783
41	LESS: AMORTIZATION OF CIAC	(248,018)		(248,018)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 141,556	\$ 5,965	\$ 147,521		\$ 42,783

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: Deborah Swain / MSA
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
Adjustments to Test Year (Explain)						
2	Increase in tangible tax per B-3			-		-
3	Payroll Tax for added employees					-
4	RAFs assoc. with annualized revenue	-				-
5						-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase					-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 81,743	\$ 30,392	\$ 20,927	\$ 150	\$ 133,212
Adjustments to Test Year (Explain)						
11	Increase in tangible tax per B-3			19,840		19,840
12	Payroll Tax for added employees					-
13	RAFs assoc. with annualized revenue	123				123
14						-
15	Total Test Year Adjustments	123	-	19,840	-	19,963
16	Adjusted Test Year	81,866	30,392	40,767	150	153,175
17	RAFs Assoc. with Revenue Increase	14,524				14,524
18	Total Balance	\$ 96,390	\$ 30,392	\$ 40,767	\$ 150	\$ 167,699

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 60,160	\$ 7,336	\$ 67,496		\$ 131,007
2	Deferred Income Tax Expense	C-5	5,044	(5,044)	-		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ 65,204	\$ 2,292	\$ 67,496	\$ -	\$ 131,007

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer	
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 303,246	\$ 14,240	\$ 317,486	\$ 186,796	\$ 504,282
2	Add: Income Tax Expense Per Books (Sch. B-1)	\$ 60,160	7,336	67,496	-	67,496
3	Subtotal	363,406	21,576	384,982	186,796	571,778
4	Less: Interest Charges (Sch. C-3)	256,303	-	256,303	-	256,303
5	Taxable Income Per Books	107,103	21,576	128,679	186,796	315,475
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	84,673	-	84,673	-	84,673
7	Timing Differences (From Sch. C-5)	(14,834)	-	(14,834)	-	(14,834)
8	Total Schedule M Adjustments	69,839	-	69,839	-	69,839
9	Taxable Income Before State Taxes	176,942	21,576	198,518	186,796	385,314
10	Less: State Income Tax Exemption (\$5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)
11	State Taxable Income	176,942	16,576	193,518	181,796	375,314
12	State Income Tax (5.5% of Line 11)*	9,732	912	10,643	9,999	20,642
13	Limited by NOL	(9,732)	(912)	(10,644)	(9,999)	(20,643)
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	-	-	-	(1)
16	Federal Taxable Income (Line 9 - Line 15)	176,942	21,576	198,518	186,796	385,315
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	60,160	7,336	67,496	63,511	131,007
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	60,160	7,336	67,496	63,511	131,007
Summary:						
21	Current State Income Taxes (Line 15)	-	-	-	-	-
22	Current Federal Income Taxes (Line 20)	60,160	7,336	67,496	63,511	131,007
23	Total Current Income Tax Expense (To C-1)	\$ 60,160	\$ 7,336	\$ 67,496	\$ 63,511	\$ 131,007

24 Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt			\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt					
4	Other Interest Expense - Intercompany	171,630		171,630		171,630
5	AFUDC	84,673		84,673		84,673
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A		-	-	-
7	Total Used For Tax Calculation	\$ 256,303	\$ -	\$ 256,303	\$ -	\$ 256,303

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	-	-	-	-
9 Short-Term Debt	-	-	-	-	-
10 Preferred Stock	-	-	-	-	-
11 Common Equity	-	-	-	-	-
12 Total	\$ -	\$ -	\$ -	\$ -	\$ -
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)	-				
15 Interest Adjustment (To Line 6)	\$ -				

Supporting Schedules: D-1,C-8
 Recap Schedules: C-2

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001
Historic or Projected

Schedule: C-4
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line
No.

Interest during construction

84,673

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Test Year 12/31/01	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 182,716	\$ -	\$ 182,716	\$ -	\$ 182,716
3	Book Depreciation and Amortization	140,469	-	140,469	-	140,469
4	Difference	42,247	-	42,247	-	42,247
5	Other Timing Differences (Itemize):					
6	Tap Fees	(3,852)		(3,852)		(3,852)
7	Deferred Maintenance	(31,187)		(31,187)		(31,187)
8	Organization Exp - Amort	7,626		7,626		7,626
		-	-	-	-	-
9	Total Timing Differences (To C-2)	14,834	-	14,834	-	14,834
10	Timing differences For State Deferred Taxes:					
11	Tap Fees	(3,852)		(3,852)		(3,852)
12	Deferred Maintenance	(31,187)		(31,187)		(31,187)
13	Total	(35,039)		(35,039)		(35,039)
14	State Tax Rate	0.055	0.055	0.055	0.055	0.055
15	State Deferred Taxes (Line 13 x Line 14)	(1,927)	-	(1,927)	-	(1,927)
16	(Limited by NOL)	1,927	-	1,927	-	1,927
17	Total State Tax Deferred	-		-		-
18	Timing Differences For Federal Deferred Taxes					
19	(Line 9)	14,834	-	14,834		14,834
20	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Deferred Taxes (Line 19 x Line 20)	5,044	-	5,044	-	5,044
22	Add: State Deferred Taxes (Line 17)	-	-	-	-	-
23	Total Deferred Tax Expense (To C-1)	\$ 5,044	\$ -	\$ 5,044	\$ -	\$ 5,044

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic Projected (Final Rates)

Schedule: C-6
 Page 1 of 3
 Preparer: Deborah Swain / MSA

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011			Account No. 190.1012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	1995	264	1,544	1,808				(156)	(104,402)	(104,558)
2	1996	623	3,644	4,267				4,844	(263,610)	(258,766)
3	1997	562	3,292	3,854	-	-	-	10,577	(292,603)	(282,026)
4	1998	520	3,045	3,565	-	-	-	8,917	(326,700)	(317,783)
5	1999	481	2,817	3,298	-	-	-	7,727	(355,406)	(347,679)
6	2000	445	2,605	3,050	-	-	-	(12,326)	(484,951)	(497,277)
7	2001	411	2,410	2,821	212	1,238	1,450	(10,433)	(490,585)	(501,018)
9										
		Account No. 190.1020			Account No. 190.1021					
10	Year	State	Federal	Total	State	Federal	Total			
11	1995	(420)	(2,453)	(2,873)	-	-	-			
12	1996	(3,249)	(18,984)	(22,233)	7,470	43,638	51,108			
13	1997	(4,502)	(26,301)	(30,803)	14,517	84,811	99,328			
14	1998	(3,564)	(20,819)	(24,383)	11,961	69,872	81,833			
15	1999	(3,620)	(21,145)	(24,765)	10,866	63,474	74,340			
16	2000	(3,620)	(21,145)	(24,765)	(9,151)	(53,454)	(62,605)			
17	2001	(3,620)	(21,145)	(24,765)	(7,436)	(43,434)	(50,870)			
18										
		Account No. 190.1024			Account No. 190.1031					
19	Year	State	Federal	Total	State	Federal	Total			
20	1995	-	(10,375)	(10,375)	-	(93,118)	(93,118)			
21	1996	-	(20,750)	(20,750)	-	(271,158)	(271,158)			
22	1997	-	(33,717)	(33,717)	-	(320,688)	(320,688)			
23	1998	-	(46,684)	(46,684)	-	(332,114)	(332,114)			
24	1999	-	(59,651)	(59,651)	-	(340,901)	(340,901)			
25	2000	-	(62,244)	(62,244)	-	(350,713)	(350,713)			
26	2001	-	(64,837)	(64,837)	-	(364,817)	(364,817)			

Supporting Schedules: C-7, Pg 2 & 3
 Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 2 of 3
 Preparer: Deborah Swain / MSA

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Begin: la	Account No. 190.2011 Deferred Tax Debits- Tap Fees				Account No. 190.2012 Deferred Tax Debits- Tap Fees				
			Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1995		264			264					
2	1996		359			623					
3	1997		(61)			562					
4	1998		(42)			520					
5	1999		(39)			481					
6	2000		(36)			445					
7	2001		(34)			411		212			212
8			Account No. 190.2020 Deferred Tax Credits- Rate Case				Account No. 190.2021 Deferred Tax Credits- Maint Fee				
9											
10											
11	Year	la	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12	1995		-420			(420)					
13	1996		(2,829)			(3,249)		7,470			7,470
14	1997		(1,253)			(4,502)	7,470	7,047			14,517
15	1998		938			(3,564)	14,517	(2,556)			11,961
16	1999		(56)			(3,620)	11,961	(1,095)			10,866
17	2000					(3,620)	10,866	(1,715)			(9,151)
18	2001					(3,620)	(9,151)	1,715			(7,436)

Supporting Schedules: None
 Recap Schedules: C-6

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 3 of 3
 Preparer: Deborah Swain / MSA

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 190.1011 Deferred Tax Debits- Tap Fees							Account No. 190.1012 Deferred Tax Debits- Tap Fees				
Line No.	Year	Begin: la	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1995		1544			1,544					-
2	1996		2,100			3,644					-
3	1997		(352)			3,292					-
4	1998		(247)			3,045					-
5	1999		(228)			2,817					-
6	2000		(212)			2,605					-
7	2001		(195)			2,410		1,238			1,238
8	Account No. 190.1020 Deferred Tax Credits- Rate Case						Account No. 190.1021 Deferred Tax Credits- Maint Fee				
Line No.	Year	Begin: la	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	1995		(2,453)			(2,453)					-
14	1996		(16,531)			(18,984)		43,638			43,638
15	1997		(7,317)			(26,301)	43,638	41,173			84,811
16	1998		5,482			(20,819)	84,811	(14,939)			69,872
17	1999		(326)			(21,145)	69,872	(6,398)			63,474
18	2000		-			(21,145)	63,474	(10,020)			(53,454)
19	2001					(21,145)	(53,454)	10,020			(43,434)
20	Account No. 190.1024 Deferred Tax Credits- Org. Exp.						Account No. 190.1031 Deferred Tax Credits- Depr				
Line No.	Year	Begin: la	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	1995		(10,375)			(10,375)		(93,118)			(93,118)
26	1996		(10,375)			(20,750)	(93,118)	(178,040)			(271,158)
27	1997		(12,967)			(33,717)	(271,158)	(49,530)			(320,688)
28	1998		(12,967)			(46,684)	(320,688)	(11,426)			(332,114)
29	1999		(12,967)			(59,651)	(332,114)	(8,787)			(340,901)
30	2000		(2,593)			(62,244)	(340,901)	(9,812)			(350,713)
31	2001		(2,593)			(64,837)	(350,713)	(14,104)			(364,817)

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule: C-7
 Page 1 of 4
 Preparer: Deborah Swain / MSA

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule: C-7
 Page 2 of 4
 Preparer: Deborah Swain / MSA

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: C-7
Page 3 of 4
Preparer: Deborah Swain / MSA

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Line
No.

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: C-7
Page 4 of 4
Preparer: Deborah Swain / MSA

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

<u>Line</u> <u>No.</u>	
1	Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001

Schedule: C-8
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock				
5	Retained Earnings - Parent Only				
6	Deferred Income Tax				
7	Other Paid in Capital				
8	Total	\$ _____	_____ %		_____ %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities Inc. of Alafaya Woods, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

Supporting Schedules: None
 Recap Schedules: C-3

Company: Alafaya Utilities, Inc.

Schedule: C-9

Docket No.: 020408-SU

Page 1 of 1

Schedule Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No.

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit

Miscellaneous Tax Information

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: C-10
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | | |
|-----|---|------|
| (1) | What tax years are currently open with the Internal Revenue Service? | None |
| (2) | Is the treatment of customer deposits at issue with the IRS? | No |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital (Final Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001
Schedule Year Ended: December 31, 2001
Historic [] or Projected [X]

Schedule: D-1
Page 1 of 2
Preparer: Deborah Swain / MSA

Subsidiary [] or Consolidated [X]

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.		(1)	(2)	(3)	(4)
		Total Capital	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	2,482,593	43.91 %	8.82 %	3.87 %
2	Short-Term Debt	539,308	9.54 %	0.03 %	0.00 %
3	Preferred Stock				
4	Customer Deposits	110,648	1.96 %	6.00 %	0.12 %
5	Common Equity	2,520,837	44.59 %	11.05 %	4.93 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	<u>5,653,386</u>	<u>100.00 %</u>		<u>8.92 %</u>

Reconciliation of Capital Structure to Requested Rate Base (Final)
 Beginning and End of Year Average

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected []

Schedule: D-2
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Subsidiary [] or Consolidated [X]

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)	(3)	(4) Reconciliation Adjustments		(5)	(6)
		Prior Year 12/31/00	Test Year 12/31/01	Average	Specific	Prorata %	Prorata Amount	To Requested Rate Base
1	Long-Term Debt	73,757,982	70,345,623	72,051,803				
2	Short-Term Debt	7,517,000	23,801,000	15,659,000				
3	Preferred Stock							
4	Common Equity	69,945,301	76,392,765	73,169,033				
5	Customer Deposits	111,210	110,085	110,648				
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax							
9	Accum Deferred Income Tax							
10								
11	Total	<u>151,331,493</u>	<u>170,649,473</u>	<u>160,990,483</u>	\$ -	100.00 %	\$ (155,337,098)	\$ 5,653,386

Note: Customer Deposits are actual for Alafaya Utilities, Inc.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
 Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020498-SU
 Test Year Ended: December 31, 2001
 Utility [X] or Parent []
 Historic [X] or Projected []

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
 Page 1 of 1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col(5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 The Company has no preferred stock, therefore, this schedule is not applicable

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	American National (Bank One)	79,366	12/31/01	8,909,000	0.89%
2	Bank of America	318,696	12/31/01	6,750,000	4.72%
	Total	398,062		15,659,000	2.54%

Cost of Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001
Utility [] or Parent [X]
Historic [X] or Projected []

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5
Page 1 of 1
Preparer: Deborah Swain / MSA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	\$ 10,000,000	\$ 5,500,000	\$ 1,000,000		45,048		10,284	488,533	498,817	9.14 %
3	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	9,750,000	1,500,000		135,875		24,214	934,788	959,002	9.97 %
4	8.42%, \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0		952,096		70,700	3,452,200	3,522,900	8.80 %
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0		58,741		15,955	1,180,500	1,196,455	8.01 %
6	Mortgage notes -											
7	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		400,000	348,116	0					31,005	31,005	8.91 %
8	Total		\$ 81,400,000	\$ 71,598,116	\$ 2,500,000	-	1,191,780	-	121,153	6,087,025	\$ 6,208,179	8.82 %

Cost of Variable Rate Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company Alafaya Utilities, Inc
Docket No. 020408-SU
Test Year Ended December 31, 2001
Utility [X] or Parent []
Historic [] or Projected [X]

Explanation Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule D-6
Page 1 of 1
Preparer Deborah Swain / MSA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	8.84% Promissory Note	9/1/97 - 12/20/12	100,000	84,263	-						7,758	7,758	9.21%
2	8.60% Promissory Note	9/1/97 - 12/21/15	100,000	86,891	-						7,699	7,699	8.86%
3	8.10% Promissory Note	9/1/97 - 11/15/15	100,000	87,079	-						7,287	7,287	8.37%
4	8.96% Promissory Note	9/1/97 - 12/20/16	100,000	89,883	-						8,261	8,261	9.19%
			\$400,000	\$348,116	\$0	\$0	\$0	\$0	\$0	\$0	\$31,005	\$31,005	8.91%

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/01	111,210	57,310	58,435	110,085

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-1
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Present Rates	(6) Proposed Rates
1	Residential			
2	All meter sizes	12.85	12.85	15.34
3	Gallorage Charge (per 1000 gallons)			
4	10,000 gallons maximum	1.76	1.76	2.10
5	General Service			
6	5/8" x 3/4"	12.85	12.85	15.34
7	1"	32.15	32.15	38.35
8	1 1/2"	64.29	64.29	76.70
9	2"	102.86	102.86	122.72
10	3"	205.72	205.72	230.10
11	4"	321.45	321.45	383.50
12	6"			
13	8"			
14	8" Turbo			
15	Gallorage Charge (per 1000 gallons)	1.76	1.76	2.10
16	Reclaimed Water			
17	Gallorage Charge			
18	(per 1000 gallons)	0.60	0.60	0.72
19				

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-2
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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.

(1) Line No.	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(10) Test Year Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	5/8" x 3/4"	65,696		\$ 12.85	\$ 844,194	15.34	\$ 1,007,777
3	M Gallons		485,582	1.76	854,624	2.10	1,019,722
4	Total Residential	65,696	485,582		\$ 1,698,818		\$ 2,027,499
5	Average Bill				\$ 25.86		\$ 30.86
6	General Service						
7	5/8" X 3/4"	769		12.85	\$ 9,882	15.34	\$ 11,796
8	M Gallons		7,469	1.76	13,145	2.10	15,685
9	1"	146		32.15	4,694	38.35	5,599
10	M Gallons		3,473	1.76	6,112	2.10	7,293
11	1 1/2"			64.29	-	76.70	-
12	M Gallons			1.76	-	2.10	-
13	2"	167		102.86	17,178	122.72	20,494
14	M Gallons		8,892	1.76	15,650	2.10	18,673
15	3"	12		205.72	2,469	230.10	2,761
16	M Gallons		2,388	1.76	4,203	2.10	5,015
17	4"	12		321.45	3,857	383.50	4,602
18	M Gallons		1,942	1.76	3,418	2.10	4,078
19	6"			0.00	-	0.00	-
20	M Gallons			1.76	-	2.10	-
21	8" Turbo			0.00	-	0.00	-
22	M Gallons			1.76	-	2.10	-
23	Total Gen Serv	1,106	24,164		\$ 80,608		\$ 95,996
24	Average Bill				\$ 72.88		\$ 86.80
25	Miscellaneous service revenues				32,445		32,445
26	Total Annualized Revenue				1,811,871		2,155,940
27	Total revenue per books/required				1,809,140		2,162,419
28	Immaterial difference				\$ 2,731		\$ (6,479)

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-3
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January, 2001	5,359	88			5,447
2	February, 2001	5,371	90			5,461
3	March, 2001	5,406	93			5,499
4	April, 2001	5,416	92			5,508
5	May, 2001	5,407	92			5,499
6	June, 2001	5,424	92			5,516
7	July, 2001	5,546	94			5,640
8	August, 2001	5,516	94			5,610
9	September, 2001	5,515	92			5,607
10	October, 2001	5,578	94			5,672
11	November, 2001	5,558	92			5,650
12	December, 2001	5,600	93			5,693
13	Total	65,696	1,106	-	-	66,802

Miscellaneous Service Charges

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-4
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$15.00	\$15.00	\$15.00	\$15.00
2	Normal Reconnection	\$15.00	\$15.00	\$15.00	\$15.00
3	Violation Reconnection	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit	\$10.00	\$10.00	\$10.00	\$10.00

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-5
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1					\$ 32,445	\$ 32,445
2	Other charges as follows					
3	Miscellaneous				\$ 3,161	
4	Return check charges				4,050	
5	Cut-off charges				10,997	
6	Reuse Revenue				14,237	
7	Total other charges				\$ 32,445	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule: E-6
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This is a sewer only rate application, therefore this schedule is not required.		

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This is a sewer only rate application, therefore this schedule is not required.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-S Page 1 of 2
Schedule Year Ended: December 31, 2001

Schedule: E-8
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	The Company has no outstanding contracts or agreements; therefore, this schedule is not applicable.	

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Schedule Year Ended: December 31, 2001

Schedule: E-9
Page 1 of 1
Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Franchise Fee	City of Oviedo	\$108,101	Itemized bill code of 6% of sewer charge	

Service Availability Charges Schedule

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-10
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge	\$640 00	\$640 00
Residential-per ERC (280 GPD)		
or per Lot		
All others-per Gallon/Day		
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (___ GPD)		
or-per Lot		
Multifamily-per ERC (___ GPD)		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (280 GPD)/Month	\$5 00	\$5.00
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Alafaya Utilities, Inc.

Schedule: E-11

Docket No.: 020408-SU

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

Water or Sewer

Historic or Projected

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable

Company: Alafaya Utilities, Inc.

Schedule: E-12

Docket No.: 020408-SU

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

Water [X] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line

No.

1 The Company does not serve any industrial customers; therefore, this schedule is not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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. Include a 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)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev Requirement

1 The Utility is not utilizing a projected test year, therefore, this schedule is not applicable

Billing Analysis Schedules

Florida Public Service Commission

Company: Alafaya Utilities, Inc.

Schedule: E-14

Docket No.: 020408-SU

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

Water [x] or Sewer [x]

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
Jan-01	29 656				29 656	none
Feb-01	24 981				24 981	
Mar-01	28 402				28 402	
Apr-01	24 988				24 988	
May-01	25 832				25 832	
Jun-01	29 897				29 897	
Jul-01	31 064				31 064	
Aug-01	31 465				31 465	
Sep-01	30 510				30 510	
Oct-01	30 938				30 938	
Nov-01	30 990				30 990	
Dec-01	31 310				31 310	
Total	<u>350 033</u>	<u>0.000</u>	<u>0 000</u>	<u>0 000</u>	<u>350 033</u>	<u>-</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	MONTH	GPD
1. Permitted Capacity, Treatment Plant (AADF)		2,400,000
Permitted Capacity, Flows to Treatment Plant (AADF)		1,535,000

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

"Flows to the wastewater treatment plant shall not exceed 1.535 MGD AADF, the total capacity of the disposal systems identified below."
 [Permit No. FLA011074-01]

2. Average Daily Flow Max Month (a)	Jan, 2001	1,012,355
Average Annual Daily Flow (b)		964,197

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

<u>Line No.</u>		
1	(A)	Used and useful flow, GPD
2		AADF - year 2001
		<u>964,197</u>
3	(B)	Property needed for post test year period (See F-8)
		<u>217,917</u>
4	(C)	Permitted capacity
		<u>1,535,000</u>
5	(D)	Used and useful percentage
		<u>77.00 %</u>
6	(E)	Non-used and useful percentage
		<u>23.00 %</u>

The above used and useful percentage is applicable to System Pumping accounts and Treatment and Disposal accounts except reuse accounts. All Reuse, Intangible and General Plant is considered 100% Used & Useful.

Recap Schedules: A-6,A-10,B-14

#REF!

75

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules A-5, A-6, A-9, A-10, B-13, B-14

The wastewater system in each development is constructed and contributed by the developer. A used and useful analysis is not necessary.

Company: Alafaya Utilities, Inc.
Docket No.: 020408-SU
Test Year Ended: December 31, 2001

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	259 ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	169 gpd/ERC, AADF *
PN =	Property needed expressed in U units	217,917 gpd/ERC, AADF

Based on 2001 AADF divided by meter equivalent ERCs from Schedule E-3.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total Customer ERC's		Total Customer ERC's	Average	Total Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	1997	4,607	4,829	4,718	378,153,028	80,151	407,932,836	5,090		
2	1998	4,829	5,105	4,967	445,568,070	89,706	477,095,040	5,318	4.50%	
3	1999	5,105	5,322	5,214	457,668,486	87,785	518,540,073	5,907	11.06%	
4	2000 *	5,322	5,489	5,406	471,625,243	87,249	514,143,037	5,893	-0.24%	
5	2001	5,489	5,862	5,676	485,582,000	85,558	509,746,000	5,958	1.10%	
Average Growth Through 5-Year Period (Col. 8)										4.11%

Regression Analysis per Rule 25-30.431 (2) ©

	X	Y
Constant:	4939.790641	5,090 actual
X Coefficient:	231.1133724	5,318 actual
R^2:	0.83147007	5,907 actual
		5,893 actual
		5,958 actual
		6,326 projected
		6,558 projected
		6,789 projected
		7,020 projected
		7,251 projected
Projected 5 year growth Annual Average	1,293 ERCs 259	

* A breakdown of consumption was not readily available for 2000. Residential and total amounts were imputed as midway between those for 1999 and 2001.

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic Projected

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 14,109,471	\$ -	\$ 14,109,471	A-6
2	Utility Land & Land Rights	26,255		26,255	A-6
3	Less: Non-Used & Useful Plant	-	(1,005,254)	(1,005,254)	A-7
4	Construction Work In Progress	1,777,306	-	1,777,306	-
5	Less: Accumulated Depreciation	(4,018,476)	-	(4,018,476)	A-10
6	Less: CIAC	(9,225,598)		(9,225,598)	A-12
7	Accumulated Amortization of CIAC	2,518,883		2,518,883	A-14
8	Acquisition Adjustments	-			-
9	Accum. Amort. of Acq. Adjustments	-			-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	363,513 (A)	363,513	A-17
12	Total Rate Base	\$ 5,187,841	\$ (641,741)	\$ 4,546,100	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic Projected

Schedule: A-3(Interim)
 Page 1 of 1
 Docket No.: 020408-SU
 Preparer: Deborah Swain / MSA

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1			
2		\$ -	
3			
4			
5			
6			
7			
8	Total plant additions	\$ -	0
9	<u>(B) Non-used and Useful Plant in Service</u>		(1,005,254)
10	Total non-used and useful plant adjustment		<u>(1,005,254)</u>
11	<u>(C) Construction Work in Progress</u>		
12		\$ -	0
13	Total construction work in progress	\$ -	0
14	<u>(D) Accumulated Depreciation of Utility Plant in Service</u>		
15			
16			
17			
18			
19			
20			
21	Total accumulated depreciation on plant additions	\$ -	0
22	<u>(E) Working Capital</u>		
23	Current And Accrued Assets:		
24	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		173,861
25	Deferred Debits		206,066
26	Deferred Debits (Rate Case Expense per B-10)		82,875
27	Miscellaneous current and accrued assets		11,407
28	Current and Accrued Liabilities:		0
29	Accounts Payable		(206)
30	Accounts Payable to Associated Companies		(110,085)
31	Accrued Taxes		0
	Accrued Interest		(405)
32	Equals working capital (Balance Sheet Approach)	\$ -	<u>363,513</u>

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,809,140	\$ 2,731 (A)	\$ 1,811,871	\$ 204,950 (F)	\$ 2,016,821	B-4, E-13
2	Operation & Maintenance	1,162,351	23,815 (B)	1,186,166	27,625 (G)	1,213,791	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	141,556	(42,783) (C)	98,773	0 (H)	98,773	B-13, B-3(a)
4	Amortization	8,615		8,615	0 (I)	8,615	B-3(a)
5	Taxes Other Than Income	133,212	123 (D)	133,335	61,687 (J)	195,022	B-15, B-3(a)
6	Provision for Income Taxes	60,160	5,475 (E)	65,635	29,341 (K)	94,976	C-1, B-3(a)
7	OPERATING EXPENSES	1,505,894	(13,370)	1,492,524	118,653	1,611,177	
8	NET OPERATING INCOME	\$ 303,246	\$ 16,101	\$ 319,347	\$ 86,297	\$ 405,644	
9	RATE BASE	\$ 5,187,841		\$ 4,546,100		\$ 4,546,100	
10	RATE OF RETURN	5.85 %		7.02 %		8.92 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: B-3 (Interim)
 Page 1 of 1
 Docket No.: 020408-SU
 Preparer: Deborah Swain / MSA

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2	\$	1,811,871
3	Test year revenue - actual per Schedule B-4	-	(1,809,140)
4	Adjustment required	\$ -	\$ 2,731
5	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
6			
7	Adjust operator salaries allocated from Utilities Inc., of Florida	\$ -	\$ (46,565)
8	Adjust non-operations salaries allocated from Utilities Inc., of Florida		13,924
9	Adjust benefits allocated from Utilities Inc., of Florida		38,259
10	Adjust payroll taxes allocated from Utilities Inc., of Florida		18,197
11	Total adjustment to O & M Expense	\$ -	\$ 23,815
12	(C) <u>Non-used and useful depreciation</u>		
13	Non-used and useful depreciation per Page B-14		\$ (42,783)
14	(D) <u>Taxes Other Than Income</u>		
15	(2) Regulatory Assessment Fees (RAF's)		
16	RAF's associated with Adjustment (A) X 4.5%	\$ -	\$ 123
17	(E) <u>Provision for Income Taxes</u>		
18	Adjust Provision for Income taxes to reflect operating		
19	and expense adjustments	\$ -	\$ 5,474
20	(F) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	8.92 % rate of return		\$ 204,950
23	(G) <u>Operations & Maintenance (O & M) Expenses</u>		
24	Amortization of rate case expense		
25	Amortization per Schedule B-10	\$ -	\$ 27,625
26	(H) <u>Depreciation Expense</u>		
27			
28	(I) <u>Amortization</u>	\$ -	
29	(J) <u>Taxes Other Than Income</u>		
30	(1) <u>Tangible Taxes</u>		
31	Total Plant additions	\$ -	\$ -
36	Transfer of completed projects from construction work in progress	-	2,847,259
37	Net increase in plant for tangible tax	0	2,847,259
38			18,5427
39			
40	Total increase in tangible taxes	-	52,796
41			
42	(2) Regulatory Assessment Fees		
43	Total Revenue Requested	\$	2,016,821
44	RAF rate		0.045
45	Total RAF's	\$	90,757
46	Adjusted test year RAF's		81,866
47	Adjustment Required	\$	8,891
48			
49	Total increase in Taxes Other Than Income	\$	61,687
50			
51			
52	(K) <u>Provision for Income Taxes</u>		
53	Income taxes per C-1	\$ -	\$ 29,341

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: C-1(Interim)
 Page 1 of 1
 Preparer:Deborah Swain / MSA

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)	\$ 60,160	\$ 5,474	\$ 65,635		\$ 94,976
2	Deferred Income Tax Expense	C-5(a)	5,044	(5,044)	-		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ 65,204	\$ 430	\$ 65,635	\$ -	\$ 94,976

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: C-2(Interim)
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer	
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 303,246	\$ 16,101	\$ 319,347	\$ 86,297	\$ 405,644
2	Add: Income Tax Expense Per Books (Sch. B-1)	60,160	-	60,160	-	60,160
3	Subtotal	363,406	16,101	379,507	86,297	465,804
4	Less: Interest Charges (Sch. C-3)	256,303	-	256,303	-	256,303
5	Taxable Income Per Books	107,103	16,101	\$ 123,204	86,297	209,501
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	84,673	-	84,673	-	84,673
7	Timing Differences (From Sch. C-5(a))	(14,834)	-	(14,834)	-	(14,834)
8	Total Schedule M Adjustments	69,839	-	69,839	-	69,839
9	Taxable Income Before State Taxes	176,942	16,101	193,043	86,297	279,340
10	Less: State Income Tax Exemption (\$5,000)	-	5,000	5,000	-	5,000
11	State Taxable Income	176,942	11,101	188,043	86,297	274,340
12	State Income Tax (5.5% of Line 11)*	9,732	611	10,342	4,746	15,089
13	Limited by NOL	(9,732)	(611)	(10,342)	(4,746)	(15,089)
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	-	-	-	-
16	Federal Taxable Income (Line 9 - Line 15)	176,942	16,101	193,043	86,297	279,340
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	60,160	5,474	65,635	29,341	94,976
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	60,160	5,474	65,635	29,341	94,976
Summary:						
21	Current State Income Taxes (Line 15)	-	-	-	-	-
22	Current Federal Income Taxes (Line 20)	60,160	5,474	65,635	29,341	94,976
23	Total Current Income Tax Expense (To C-1)	\$ 60,160	\$ 5,474	\$ 65,635	\$ 29,341	\$ 94,976

24 Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a).

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Requested Cost of Capital (Interim Rates)
 Beginning and End of Year Average

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Schedule Year Ended: December 31, 2001
 Historic or Projected

Schedule: D-1 (Interim)
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Subsidiary or Consolidated

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.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	2,482,593	43.91 %	8.82 %	3.87 %
2	Short-Term Debt	539,308	9.54	0.03	0.00
3	Preferred Stock				
4	Customer Deposits	110,648	1.96	6.00	0.12
5	Common Equity	2,520,837	44.59	11.05	4.93
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	<u>\$ 5,653,386</u>	<u>100.00 %</u>		<u>8.92 %</u>

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected []

Schedule: D-2 (Interim)
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)	(3)	(4) Reconciliation Adjustments		(5)	(6)
		Prior Year 12/31/00	Test Year 12/31/01	Average	Specific	Prorata %	Prorata Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	73,757,982	70,345,623	72,051,803				2,482,593
2	Short-Term Debt	7,517,000	23,801,000	15,659,000			(69,569,210)	539,308
3	Preferred Stock						(15,119,692)	
4	Common Equity	69,945,301	76,392,765	73,169,033		45.48 %	(70,648,196)	2,520,837
5	Customer Deposits	111,210	110,085	110,648				110,648
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax							
9	Accum Deferred Income Tax							
10								
11	Total	\$ 151,331,493	\$ 170,649,473	\$ 160,990,483	\$ -	100.00 %	\$ (155,337,098)	\$ 4,546,100

Note: Customer Deposits are actual for Alafaya Utilities, Inc.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
 Recap Schedules: D-1

Rate Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-1 (Interim)
 Page 1 of 1
 Preparer: Deborah Swain / MSA

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Interim Rates
1	Residential		
2	All meter sizes	12.85	14.30
3	Gallonge Charge (per 1000 gallons)		
4	10,000 gallons maximum	1.76	1.96
5	General Service		
6	5/8" x 3/4"	12.85	14.30
7	1"	32.15	35.79
8	1 1/2"	64.29	71.56
9	2"	102.86	114.50
10	3"	205.72	228.99
11	4"	321.45	357.81
12	6"		
13	8"		
14	8" Turbo		
15	Gallonge Charge (per 1000 gallons)	1.76	1.96
16	Reclaimed Water		
17	Gallonge Charge		
18	(per 1000 gallons)	0.60	0.67
19			

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Alafaya Utilities, Inc.
 Docket No.: 020408-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-2
 Page 1 of 1
 Preparer: Deborah Swain / MSA

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 m

(1) Line No.	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(10) Test Year Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	5/8" x 3/4"	65,696		\$ 12.85	\$ 844,194	\$ 14.30	\$ 939,453
3	M Gallons		485,582	1.76	854,624	1.96	951,741
4	Total Residential	65,696	485,582		\$ 1,698,818		\$ 1,891,194
5	Average Bill				\$ 25.86		\$ 28.79
6	General Service						
7	5/8" X 3/4"	769		12.85	\$ 9,882	14.30	\$ 10,997
8	M Gallons		7,469	1.76	13,145	1.96	14,639
9	1"	146		32.15	4,694	35.79	5,225
10	M Gallons		3,473	1.76	6,112	1.96	6,807
11	1 1/2"			64.29	-	71.56	-
12	M Gallons			1.76	-	1.96	-
13	2"	167		102.86	17,178	114.50	19,122
14	M Gallons		8,892	1.76	15,650	1.96	17,428
15	3"	12		205.72	2,469	228.99	2,748
16	M Gallons		2,388	1.76	4,203	1.96	4,680
17	4"	12		321.45	3,857	357.81	4,294
18	M Gallons		1,942	1.76	3,418	1.96	3,806
19	6"			0.00	-	0.00	-
20	M Gallons			1.76	-	1.96	-
21	8" Turbo			0.00	-	0.00	-
22	M Gallons			1.76	-	1.96	-
23	Total Gen Serv	1,106	24,164		\$ 80,608		\$ 89,746
24	Average Bill				\$ 72.88		\$ 81.14
25	Miscellaneous service revenues				32,445		32,445
26	Total Annualized Revenue				1,811,871		2,013,385
27	Total revenue per books/required				1,809,140		2,016,821
28	Immatenal difference				\$ 2,731		\$ (3,436)