



EXCEL
ENGINEERING CONSULTANTS, INC.
 Environmental & Civil Engineers

Before the
FLORIDA PUBLIC SERVICES COMMISSION
DOCKET NO. 010492-WS
APPLICATION FOR A GENERAL RATE INCREASE FOR

Water & Wastewater Minimum Filing Requirements
Volume I

VOLUME I
WATER & WASTEWATER MINIMUM FILING REQUIREMENTS

Containing
SCHEDULES A THROUGH F
FOR
PROPOSED FINAL RATES

FOR THE
HISTORICAL 12 MONTHS ENDED DECEMBER 31, 2000

Prepared by:
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**Zellwood Station
Water and Wastewater Treatment Facility
Orange County, Florida
Docket No. 010492-WS**

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: A-1
 Page 1 of 2
 Preparer: C. K. Lewis

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$1,748,310	0	\$1,748,310	A-5
2	Utility Land & Land Rights	5,200	0	5,200	A-5
3	Less: Non-Used & Useful Plant	0	(156,065)	(156,065)	A-7
4	Pro Forma Plant	\$32,500	0	32,500	A-3
5	Less: Accumulated Depreciation	(756,336)	(\$1,036)	(757,372)	A-3
6	Less: CIAC	(1,197,356)		(1,197,356)	A-12
7	Accumulated Amortization of CIAC	434,260		434,260	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Non-Used & Useful Acc Depreciation	0	\$66,768	66,768	A-3/A-9
11	Working Capital Allowance	19,533	209	19,743	A-17
12	Total Rate Base	\$286,110	(\$90,123)	\$195,987	

Line No	NAFUC Account	Description	Year Installed	Age (Yrs)	FSPC Deprec Rate (%)	Costing Method	Index Values (1)	Test Yr	Yr Installed	Replacement Cost	Estimated Original Cost	Accumulated Depreciation Less Depreciation	Original Cost
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1	303	Land and Land Rights	1975	25.5	2.5%	Actual Cost				5,200	-	5,200	5,200
2	304	Structures and Improvements	1975	25.5	3.02%	Trended	306.00	127.00	70.000	28,770	22,232	6,539	5,999
3	305	Collecting and Impounding Res.	1975	25.5									
4	306	Lake, Flume and Other Intakes	1975	25.5									
5	307	Works and Springs	1975	25.5	3.33%	Trended	289.00	129.00	46.000	20,533	17,453	3,080	3,080
6	308	Infiltration Galleries and Tunnels	1975	25.5									
7	309	Supply Mains	1975	25.5									
8	310	Power Generation Equipment	1975	25.5	5.00%	Trended	532.00	155.00	100.000	29,135	29,135	-	0
9	311	Pumping Equipment	1975	25.5	5.00%	Trended	532.00	155.00	100.000	29,135	29,135	-	0
10	320	Water Treatment Equipment	1975	25.5	4.55%	Trended	376.00	142.00	140.000	52,872	52,872	-	0
11	330	Distribution Reservoirs and Standpipes	1975	25.5	2.86%	Trended	270.00	159.00	50.000	23,444	21,452	1,992	1,992
12	331	Steel Tanks	1975	25.5	2.50%	Trended	270.00	159.00	250.000	147,222	93,854	53,368	7,952
13	332	Concrete Tanks	1975	25.5	2.50%	Trended	270.00	159.00	250.000	147,222	93,854	53,368	7,952
14	333	Transmission and Distribution Lines	1975	25.5	2.22%	Trended	201.00	100.00	164,245	91,664	51,543	39,121	39,121
15	16	Oak Grove	1977	23.5	2.22%	Trended	201.00	107.00	209,395	111,469	59,257	52,212	52,212
16	17	Carus Ridge	1978	22.5	2.22%	Trended	201.00	107.00	209,395	111,469	59,257	52,212	52,212
17	18	Bardury	1984	16.5	2.22%	Trended	201.00	112.00	167,405	104,425	58,212	46,213	46,213
18	19	Oak Grove 1B	1984	16.5	2.22%	Trended	201.00	112.00	167,405	104,425	58,212	46,213	46,213
19	20	Sand Point	1985	15.5	2.22%	Trended	201.00	114.00	291,655	209,655	139,813	69,842	69,842
20	21	Lakewood	1989	11.5	2.22%	Trended	201.00	206.00	218,575	224,012	57,248	166,765	166,765
21	22	Rolling Hills	1989	11.5	2.22%	Trended	201.00	206.00	218,575	224,012	57,248	166,765	166,765
22	23	Services	1975	25.5	2.50%	Trended	271.00	123.00	21,900	5,400	6,337	3,003	3,003
23	24	Oak Grove	1977	23.5	2.50%	Trended	271.00	143.00	23,850	12,585	7,394	5,191	5,191
24	25	Carus Ridge	1978	22.5	2.50%	Trended	271.00	148.00	27,500	20,480	11,520	6,960	6,960
25	26	Bardury	1984	16.5	2.50%	Trended	271.00	207.00	3,600	2,750	1,134	1,616	1,616
26	27	Oak Grove 1B	1984	16.5	2.50%	Trended	271.00	207.00	3,600	2,750	1,134	1,616	1,616
27	28	Sand Point	1985	15.5	2.50%	Trended	271.00	206.00	32,850	22,871	9,776	15,295	15,295
28	29	Lakewood	1989	11.5	2.50%	Trended	271.00	234.00	30,300	26,163	7,527	18,641	18,641
29	30	Rolling Hills	1989	11.5	2.50%	Trended	271.00	234.00	31,500	27,199	7,820	19,379	19,379
30	31	Meters and Meter Installations	1975	25.5	5.00%	Trended	528.00	245.00	3,415	1,741	1,415	-	-
31	32	Installed by Prior Owner	1977	23.5	5.00%	Trended	528.00	245.00	3,737	1,734	1,734	-	-
32	33	Installed by Prior Owner	1978	22.5	5.00%	Trended	528.00	256.00	6,014	2,914	2,914	-	-
33	34	Installed by Prior Owner	1984	16.5	5.00%	Trended	528.00	377.00	4,817	348	287	61	61
34	35	Installed by Prior Owner	1985	15.5	5.00%	Trended	528.00	395.00	4,711	3,594	2,785	809	809
35	36	Installed by Prior Owner	1989	11.5	5.00%	Trended	528.00	395.00	4,711	3,525	2,027	1,684	1,684
36	37	Installed by Prior Owner	1989	11.5	5.00%	Trended	528.00	395.00	4,874	3,646	2,097	1,550	1,550
37	38	Installed by Zeilwood Station	1996	4.5	5.00%	Actual Cost				24,387	5,487	19,900	19,900
38	39	Installed by Zeilwood Station	1997	3.5	5.00%	Actual Cost				28,478	4,984	23,495	23,495
39	40	Installed by Zeilwood Station	1998	2.5	5.00%	Actual Cost				56,661	12,063	44,598	44,598
40	41	Installed by Zeilwood Station	1998	2.5	5.00%	Actual Cost				18,320	1,374	16,946	16,946
41	42	Installed by Zeilwood Station	1998	1.5	5.00%	Actual Cost				1,374	76	2,958	2,958
42	43	Installed by Zeilwood Station	2000	0.5	5.00%	Actual Cost				3,034	76	2,958	2,958
43	44	Hydrants	1975	25.5	2.22%	Trended	489.00	147.00	20,800	8,253	3,543	2,710	2,710
44	45	Oak Grove	1977	23.5	2.22%	Trended	489.00	172.00	23,400	8,231	4,298	3,932	3,932
45	46	Carus Ridge	1978	22.5	2.22%	Trended	489.00	186.00	23,400	8,998	4,798	4,200	4,200
46	47	Bardury	1984	16.5	2.22%	Trended	489.00	271.00	5,200	2,652	1,057	1,825	1,825
47	48	Oak Grove 1B	1984	16.5	2.22%	Trended	489.00	271.00	5,200	2,652	1,057	1,825	1,825
48	49	Sand Point	1985	15.5	2.22%	Trended	489.00	281.00	26,000	14,841	5,146	9,704	9,704
49	50	Lakewood	1989	11.5	2.22%	Trended	489.00	332.00	26,000	17,652	4,511	13,141	13,141
50	51	Rolling Hills	1989	11.5	2.22%	Trended	489.00	332.00	28,800	19,418	4,952	14,465	14,465
51	52	Backflow Prevention Devices	2000	0.5	4.00%	Actual Cost				228	5	223	223
52	53	Other Plant and Misc Equipment	1975	25.5	4.00%	Trended	488.00	332.00	30,000	11,845	-	-	-
53	329	Other Plant and Misc Equipment	1975	25.5	4.00%	Trended	305.00	122.00	30,000	11,845	-	-	-
54	54	Total Water Plant								\$ 2,458,456	\$ 1,720,083	\$ 742,434	\$ 977,649
55	55	General Plant											
56	340	Office Furniture and Equipment	1998	2.5	6.67%	Actual Cost				9,827	1,638	8,189	8,189
57	341	Transportation Equipment	1998	2.5	6.67%	Actual Cost				1,250	521	729	729
58	343	Tool, Shop, and Garage Equipment	1998	2.5	6.25%	Actual Cost				18,076	2,824	15,252	15,252
59	347	Miscellaneous Equipment	1998	2.5	6.67%	Actual Cost				2,089	348	1,741	1,741
60	348	Other Tangible Plant	1998	2.5	10.00%	Actual Cost				95	24	71	71
61	61	Total Net Plant in Service								31,337	6,366	25,982	25,982

Footnotes:
 (1) Based on Handy Whisman Indices at mid year for the test year and estimated year of installation.

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: A-2
 Page 1 of 2
 Preparer: C. K. Lewis

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$1,960,689		\$1,960,689	A-6
2	Utility Land & Land Rights	57,400		57,400	A-6
3	Less: Non-Used & Useful Plant	0	(374,241)	(374,241)	A-7
4	Pro Forma Plant	\$603,650		603,650	A-3
5	Less: Accumulated Depreciation	(1,204,633)	(\$31,173)	(1,235,806)	A-3
6	Less: CIAC	(1,215,684)		(1,215,684)	A-12
7	Accumulated Amortization of CIAC	547,053		547,053	A-14
8	Acquisition Adjustments	0		0	-
9	Accum. Amort. of Acq. Adjustments	0		0	-
10	Non-Used & Useful Acc Depreciation	0	\$263,291	263,291	A-3/A-8
11	Working Capital Allowance	20,691	7,177	28,168	A-17
12	Total Rate Base	\$769,166	(\$134,645)	\$634,521	

Original Cost Study - Wastewater System Plant In Service

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010452-WS
 Test Year Ended: December 31, 2000

Schedule A-2
 Page 2 of 2
 Preparer: J. Coto/G. Morse

Line No.	NARUC Account	Description	Year Installed	Age (Yrs.)	FPSC Deprec Rate (%)	Costing Method		Index Values		Today's Replacement Cost	Estimated Original Cost	Accumulated Depreciation	Original Cost Less Accum. Depreciation
						Actual Invoice	Trended	Test Yr	Yr. Installed				
1	353	Land and Land Rights	1975	25.5							57,400	-	57,400
2	354	Structures and Improvements	1975	25.5	3.13%		Trended	309.00	127.00	26,000	11,508	9,171	2,338
3	355	Power Generation Equipment											
4	350	Collection Sewers - Force											
5		Oak Grove	1975	25.5	3.33%		Trended	201.00	100.00	116,000	57,711	49,055	8,657
6		Citrus Ridge	1977	23.5	3.33%		Trended	201.00	107.00	-	-	-	-
7		Banbury	1978	22.5	3.33%		Trended	201.00	112.00	8,000	4,458	3,343	1,114
8		Oak Grove 1B	1984	16.5	3.33%		Trended	201.00	144.00	-	-	-	-
9		Sand Point	1985	15.5	3.33%		Trended	201.00	144.00	22,000	15,761	8,143	7,618
10		Lakeview	1989	11.5	3.33%		Trended	201.00	206.00	-	-	-	-
11		Rolling Hills	1989	11.5	3.33%		Trended	201.00	206.00	32,000	32,796	12,572	20,224
12	361	Collection Sewers - Gravity											
13		Oak Grove	1975	25.5	2.22%		Trended	201.00	100.00	114,000	56,716	32,139	24,577
14		Citrus Ridge	1977	23.5	2.22%		Trended	201.00	107.00	96,000	51,104	26,688	24,417
15		Banbury	1978	22.5	2.22%		Trended	201.00	112.00	195,000	108,657	54,328	54,328
16		Oak Grove 1B	1984	16.5	2.22%		Trended	201.00	144.00	15,000	12,695	4,728	8,167
17		Sand Point	1985	15.5	2.22%		Trended	201.00	144.00	132,000	94,567	32,573	61,954
18		Lakeview	1989	11.5	2.22%		Trended	201.00	206.00	135,000	138,358	35,358	103,000
19		Rolling Hills	1989	11.5	2.22%		Trended	201.00	206.00	132,000	135,264	34,572	100,711
20		Collection Sewers - Manholes											
21		Oak Grove	1975	25.5	3.33%		Trended	201.00	100.00	68,000	33,831	26,756	5,075
22		Citrus Ridge	1977	23.5	3.33%		Trended	201.00	107.00	68,000	36,199	28,356	7,843
23		Banbury	1978	22.5	3.33%		Trended	201.00	112.00	144,000	80,239	60,179	20,060
24		Oak Grove 1B	1984	16.5	3.33%		Trended	201.00	144.00	10,000	7,164	3,940	3,224
25		Sand Point	1985	15.5	3.33%		Trended	201.00	144.00	88,000	63,045	32,573	30,472
26		Lakeview	1989	11.5	3.33%		Trended	201.00	206.00	74,000	75,841	29,072	46,768
27		Rolling Hills	1989	11.5	3.33%		Trended	201.00	206.00	84,000	85,090	33,001	53,089
28	362	Special Collecting Structures											
29	363	Services to Customers											
30		Oak Grove	1975	25.5	2.63%		Trended	271.00	123.00	21,900	9,940	6,670	3,270
31		Citrus Ridge	1977	23.5	2.63%		Trended	271.00	143.00	23,850	12,585	7,783	4,802
32		Banbury	1978	22.5	2.63%		Trended	271.00	148.00	37,500	20,480	12,126	8,354
33		Oak Grove 1B	1984	16.5	2.63%		Trended	271.00	207.00	3,600	2,750	1,194	1,556
34		Sand Point	1985	15.5	2.63%		Trended	271.00	206.00	32,850	24,971	10,185	14,785
35		Lakeview	1989	11.5	2.63%		Trended	271.00	234.00	30,300	26,163	7,918	18,245
36		Rolling Hills	1989	11.5	2.63%		Trended	271.00	234.00	31,500	27,199	8,231	16,968
37	354	Flow Measuring Devices											
38	365	Flow Measuring Installations											
39	370	Receiving Wells											
40	371	Pumping Equipment											
41		Citrus Ridge	1977	23.5	5.56%		Trended	532.00	155.00	75,000	21,852	21,852	-
42		Banbury	1978	22.5	5.56%		Trended	532.00	184.00	60,000	20,752	20,752	-
43		Oak Grove	1984	16.5	5.56%		Trended	532.00	277.00	65,000	33,644	31,024	2,820
44		Sand Point	1985	15.5	5.56%		Trended	532.00	282.00	75,000	39,756	34,234	5,522
45		Rolling Hills	1989	11.5	5.56%		Trended	532.00	336.00	60,000	37,895	24,211	13,684
46	380	Treatment and Disposal Equipment	1984	16.5	5.56%		Trended	376.00	265.00	757,500	533,676	489,387	44,490
47	381	Plant Sewers											
48	382	Outfall Sewer Lines											
49	389	Other Plant and Miscellaneous Equipment											
		Total Wastewater Plant								2,836,000	1,971,686	1,194,115	777,571
50		General Plant:											
51	390	Office Furniture and Equipment	1998	2.5	6.67% Actual Cost						10,204	1,701	8,503
52	391	Transportation Equipment	1998	2.5	16.67% Actual Cost						1,321	550	771
53	393	Tools, Shop, and Garage Equipment	1998	2.5	6.25% Actual Cost						3,063	479	2,584
54	397	Miscellaneous Equipment	1998	2.5	6.67% Actual Cost						-	-	-
55	398	Other Tangible Plant	1998	2.5	10.00% Actual Cost						21,815	7,954	23,861
56		Total General Plant									46,403	10,683	35,720
57		Total Net Plant In Service											\$ 813,291

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Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: A-3
 Page 1 of 1
 Preparer: C. K. Lewis

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	Sewer	Non Used & Useful %	Non Used & Useful Water Plant	Non Used & Useful Sewer Plant	Depre Rate	Acc Depre Water	Non Used & Useful Acc Depre Water	Acc Depre Sewer	Non Used & Useful Acc Depre Sewer	
1	Acct. 330 New Hydropneumatic Tank	\$55,000		0.00%	\$4,950		2.86%	(\$1,571)	\$141			
2	Acct 361 TV/Refurbish Sewer Lines		\$91,800	0.00%		\$8,262	2.22%			(\$2,040)	\$184	
3	Acct 334 Water Meter Replacements	\$10,000		0.00%	\$900		5.00%	(\$500)	\$45			
4	Acct 380 Reuse Plant		\$965,500	0.00%		\$0	5.56%			(\$53,639)	\$0	
5	Acct 360 Reuse Force Main		\$75,000	0.00%		\$0	3.33%			(\$2,500)	\$0	
6	Acct 371 Reuse Pump Station		\$75,000	0.00%		\$0	5.56%			(\$4,167)	\$0	
7	Totals	\$85,000	\$1,207,300	Totals	\$5,850	\$8,262	Totals	(\$2,071)	\$186	(\$62,346)	\$184	
	Totals	1/2 Year	\$32,500	\$603,650	1/2 Year	\$2,925	\$4,131	1/2 Year	(\$1,036)	\$93	(\$31,173)	\$92

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule: A-4
Page 1 of 1
Preparer: C.K. Lewis

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	Sewer
1	12/31/00 Balance	\$1,804,945	\$2,113,950
2	2000 Additions	\$0	\$0
3	2000 Adjustments	1,739,576	\$2,018,089
4	12/31/99 Balance	\$65,369	\$95,861
5	1999 Additions		
6	1999 Adjustments	\$0	\$0
7			
8	12/31/98 Balance	\$65,369	\$95,861
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Historic [X] or 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-5
Page 1 of 1
Preparer: C.K. Lewis

Recap Schedules: A-1,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	59,838	59,838	59,838	0.00%	0
3	302.1 Franchises	5,333	5,333	5,333	0.00%	0
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	5,200	5,200	5,200	0.00%	0
7	304.2 Structures & Improvements	28,770	28,770	28,770	10.00%	2,877
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	20,533	20,533	20,533	10.00%	2,053
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment	29,135	29,135	29,135	10.00%	2,914
14	311.2 Pumping Equipment	29,136	29,135	29,135	10.00%	2,914
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	52,872	52,872	52,872	10.00%	5,287
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	176,667	176,667	176,667	9.00%	15,900
25	331.4 Transm. & Distribution Mains	975,181	975,181	975,181	9.00%	87,766
26	333.4 Services	124,088	124,088	124,088	9.00%	11,168
27	334.4 Meters & Meter Installations	188,057	188,057	188,057	9.00%	18,925
28	335.4 Hydrants	78,372	78,372	78,372	9.00%	7,053
29	339.4 Other Plant & Misc. Equipment	12,073	12,073	12,073	10.00%	1,207
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	9,827	9,827	9,827	0.00%	0
34	341.5 Transportation Equipment	1,250	1,250	1,250	0.00%	0
35	342.5 Storag Equipment	18,076	18,076	18,076	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	2,089	2,089	2,089	0.00%	0
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment	2,089	2,089	2,089	0.00%	0
41	348.5 Other Tangible Plant	95	95	95	0.00%	0
42	Utility Plant Less Land	1,748,310	1,748,310	1,748,310		\$ 158,085
43	Utility Land & Land Rights	5,200	5,200	5,200		0
	TOTAL	\$ 1,753,510	\$ 1,753,510	\$ 1,753,510		\$ 158,085

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Historic [X] or 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-8
Page 1 of 1
Preparer: C.K. Lewis

Recap Schedules: A-2,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$87,748	\$87,748	\$87,748	0.00%	\$0
3	352.1 Franchises	8,113	8,113	8,113	0.00%	0
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	57,400	57,400	57,400	35.00%	20,090
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	110,726	110,726	110,726	9.00%	9,965
9	361.2 Collection Sewers - Gravity	979,990	979,990	979,990	9.00%	88,199
10	382.2 Special Collecting Structures					
11	363.2 Services to Customers	124,088	124,088	124,088	9.00%	11,168
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	154,098	154,098	154,098	35.00%	53,934
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	11,508	11,508	11,508	35.00%	4,028
24	380.4 Treatment & Disposal Equipment	533,876	533,876	533,876	35.00%	186,857
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment	10,204	10,204	10,204	0.00%	0
32	391.5 Transportation Equipment	1,321	1,321	1,321	0.00%	0
33	392.5 Stores Equipment	3,063	3,063	3,063	0.00%	0
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	31,815	31,815	31,815	0.00%	0
40	Utility Plant Less Land	1,960,689	1,960,689	1,960,689		374,241
	Utility Land & Land Rights	57,400	57,400	57,400		0
	TOTAL	\$ 2,018,089	\$ 2,018,089	\$ 2,018,089		\$ 374,241

Company: Zellwood Station Co-op, li Explanation: Provide a summary of the items
 Docket No.: 010492-WS included in non-used and useful plant for
 Test Year Ended: December 31, 20 the test year. Provide additional support
 schedules, if necessary.

Schedule: A-7
 Page 1 of 1
 Preparer: C.K. Lewis

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service	1,748,310	(156,065)	1,592,245
2	Land	5,200	0	5,200
3	Accumulated Depreciation	(756,336)	66,674	(689,662)
4	Other (Explain)	0	0	0
5	Total	<u>\$997,173</u> =====	<u>(\$89,390)</u> =====	<u>\$907,783</u> =====
SEWER				
6	Plant in Service	1,960,689	(374,241)	1,586,448
7	Land	57,400	0	57,400
8	Accumulated Depreciation	(1,204,633)	263,198	(941,435)
9	Other (Explain)	0	0	0
10	Total	<u>\$813,456</u> =====	<u>(\$111,043)</u> =====	<u>\$702,413</u> =====

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

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule: A-8
Page 1 of 1
Preparer: C.K. Lewis

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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/00 Balance	\$777,341	\$1,243,750
2	2000 Additions	\$1,634	\$2,397
3	2000 Adjustments	\$747,789	\$1,204,799
4		\$27,918	\$36,554
	12/31/99 Balance		
5	1999 Additions	\$1,634	\$2,397
6	1999 Adjustments	\$0	\$0
7			
8	12/31/98 Balance	\$26,284	\$34,157
	19__ Additions		
9	19__ Adjustments		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

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

Florida Public Service Commission

Company:
Docket No.:
Schedule Year Ended:
Historic [] or 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-9
Page 1 of 1
Preparer: C.K. Lewis
Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$22,506	\$24,002	\$23,254	0.00%	\$0
3	302.1 Franchises	5,412	5,550	5,481	0.00%	0
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	21,360	22,232	21,798	10.00%	2,180
7	305.2 Collect. & Impound. Reservoirs					
8	306.2 Lake, River & Other Intakes					
9	307.2 Wells & Springs	18,769	17,453	17,111	10.00%	1,711
10	308.2 Infiltration Galleries & Tunnels					
11	309.2 Supply Mains					
12	310.2 Power Generation Equipment	27,679	29,135	28,407	10.00%	2,841
13	311.2 Pumping Equipment	27,679	29,135	28,407	10.00%	2,841
14	339.2 Other Plant & Misc. Equipment					
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements					
17	320.3 Water Treatment Equipment	50,469	52,872	51,671	10.00%	5,167
18	339.3 Other Plant & Misc. Equipment					
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements					
21	330.4 Distr. Reservoirs & Standpipes	110,785	115,307	113,046	9.00%	10,174
22	331.4 Transm. & Distribution Mains	326,099	347,770	336,935	9.00%	30,324
23	333.4 Services	48,300	51,402	49,851	9.00%	4,487
24	334.4 Meters & Meter Installations	27,859	37,262	32,581	9.00%	2,930
25	335.4 Hydrants	35,521	28,016	31,768	9.00%	2,859
26	339.4 Other Plant & Misc. Equipment	11,367	11,850	11,608	10.00%	1,161
27	GENERAL PLANT					
28	304.5 Structures & Improvements					
29	340.5 Office Furniture & Equipment	1,298	1,638	1,468	0.00%	0
30	341.5 Transportation Equipment	313	521	417	0.00%	0
31	342.5 Stores Equipment					
32	343.5 Tools, Shop & Garage Equipment	1,695	2,824	2,260	0.00%	0
33	344.5 Laboratory Equipment					
34	345.5 Power Operated Equipment					
35	346.5 Communication Equipment					
36	347.5 Miscellaneous Equipment	209	348	279	0.00%	0
37	348.5 Other Tangible Plant	14	24	19	0.00%	0
38	TOTAL	\$ 735,331	\$ 777,341	\$ 756,336		\$ 66,874

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Historic [X] or 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 1
Preparer: C.K.Lewis

Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$29,569	\$31,763	\$30,666	0.00%	\$0
3	352.1 Franchises	6,985	7,188	7,087	0.00%	0
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force	69,422	73,113	71,268	9.00%	6,414
8	361.2 Collection Sewers - Gravity	410,239	436,266	423,252	9.00%	38,093
9	362.2 Special Collecting Structures		0			
10	363.2 Services to Customers	50,842	54,108	52,475	9.00%	4,723
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment	123,511	132,072	127,791	35.00%	44,727
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	8,811	9,171	8,991	35.00%	3,147
21	380.4 Treatment & Disposal Equipment	459,727	489,387	474,557	35.00%	166,095
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment	1,020	1,701	1,361	0.00%	0
28	391.5 Transportation Equipment	330	550	440	0.00%	0
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment	287	479	383	0.00%	0
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant	4,772	7,954	6,363	0.00%	0
36	TOTAL	\$ 1,165,516	\$ 1,243,750	\$ 1,204,833		\$ 283,198

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: A-11
 Page 1 of 1
 Preparer: C.K. Lewis

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 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 retirments specifically identifying those amounts. Show any retirments as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/00 Balance	\$1,197,453	\$1,215,684
2	2000 Additions	\$193	\$0
3	2000 Adjustments	\$1,194,817	\$1,214,804
4	12/31/99 Balance	\$2,443	\$880
5	1999 Additions	\$2,443	\$880
6	1999 Adjustments		
7	12/31/98 Balance	\$0	\$0
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	__/__/__ Balance		

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 Sewer

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Historic [X] or Projected []

Schedule: A-12
Page 1 of 1
Preparer: C.K. Lewis

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) Prior Year 12/31/99	(3) Test Year 12/31/00	(4) Average
WATER				
1	Plant Capacity Fees	\$0	\$0	\$0
2	Line/Main Extension Fees	\$0	\$0	\$0
3	Meter Installation Fees	\$2,443	\$2,636	\$2,540
4	Contributed Lines	\$1,194,817	\$1,194,817	\$1,194,817
5	Other (Describe)	\$0	\$0	\$0
6				
7	Total	\$1,197,260	\$1,197,453	\$1,197,358
SEWER				
8	Plant Capacity Fees	\$0	\$0	\$0
9	Line/Main Extension Fees	\$880	\$880	\$880
10	Contributed Lines	\$1,214,804	\$1,214,804	\$1,214,804
11	Other (Describe)	\$0	\$0	\$0
12				
13	Total	\$1,215,684	\$1,215,684	\$1,215,684

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

Schedule of Water and Sewer Accumulated Amortization of C Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule: A-13
Page 1 of 1
Preparer: C.K. LEWIS

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	Sewer
1	12/31/00 Balance	\$440,635	\$563,574
2	2000 Additions	\$127	\$58
3	2000 Adjustments	\$440,447	\$563,487
4	12/31/99 Balance	\$61	\$29
5	1999 Additions	\$61	\$29
6	1999 Adjustments	\$0	\$0
7	12/31/98 Balance	\$0	\$0
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	__/__/__ Balance		

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

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 1
 Preparer: C. K. Lewis

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC by classification, if possible, 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) Prior Year	(3) Test Year	(4) Average
WATER				
1	Plant Capacity Fees	\$0	\$0	\$0
2	Line/Main Extension Fees	0	0	0
3	Meter Installation Fees	61	188	125
4	Contributed Lines	427,823	440,447	434,135
5	Other (Describe)	0	0	0
6				
7	Total	<u>\$427,884</u>	<u>\$440,635</u>	<u>\$434,260</u>
SEWER				
8	Plant Capacity Fees	\$0	\$0	\$0
9	Line/Main Extension Fees	29	87	58
10	Contributed Lines	\$530,504	\$563,487	546,995
11	Other (Describe)	0	0	0
12				
13	Total	<u>\$530,533</u>	<u>\$563,574</u>	<u>\$547,053</u>

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule: A-15
Page 1 of 1
Preparer: C.K. Lewis

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.

This Schedule is not applicable.

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule: A-16
Page 1 of 1
Preparer: C.K. LEWIS

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	Sewer
1	___/___/___ Balance	Not Applicable	Not Applicable
2	19__ Additions	-----	-----
3	19__ Adjustments	-----	-----
4	___/___/___ Balance		
5	19__ Additions	-----	-----
6	19__ Adjustments	-----	-----
7	___/___/___ Balance		
8	19__ Additions	-----	-----
9	19__ Adjustments	-----	-----
10	___/___/___ Balance		
11	19__ Additions	-----	-----
12	19__ Adjustments	-----	-----
13	___/___/___ Balance		
14	19__ Additions	-----	-----
15	19__ Adjustments	-----	-----
16	___/___/___ Balance		
17	19__ Additions	-----	-----
18	19__ Adjustments	-----	-----
19	___/___/___ Balance	=====	=====

Supporting Schedules: None
Recap Schedules: A-1,A-2,A-19

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

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

Schedule: A-18
 Page 1 of 1
 Preparer: C.K. Lewis

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/00	(3) Prior Year Ended 12/31/00
1	Utility Plant in Service	3,232,166	3,198,926
2	Construction Work in Progress	0	0
3	Other Utility Plant Adjustments	0	0
4	GROSS UTILITY PLANT	\$3,232,166	\$3,198,926
5	Less: Accumulated Depreciation	(1,172,395)	(1,003,848)
6	NET UTILITY PLANT	\$2,059,771	\$2,195,078
7	Cash	66,516	18,787
8	Accounts Rec'b - Customer	40,389	0
9	Notes & Accts. Rec'b - Assoc. Cos.		
10	pREPAYMENTS	(2,133)	0
11	Allowance for Bad Debts		
12	Materials & Supplies	1,288	0
13	Miscellaneous Current & Accrued Assets		
14	TOTAL CURRENT ASSETS	\$108,060	\$18,787
15	Unamortized Debt Discount & Exp.		
16	Prelim. Survey & Investigation Charges		
17	Clearing Accounts		
18	Deferred Rate Case Expense		
19	Other Miscellaneous Deferred Debits		
20	Accum. Deferred Income Taxes		
21	TOTAL DEFERRED DEBITS	\$0	\$0
22	TOTAL ASSETS	\$2,165,831	\$2,213,865

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

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

Schedule: A-19
 Page 1 of 1
 Preparer: C.K. Lewis

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/00	(3) Prior Year Ended 12/31/00
1	Common Stock Issued		
2	Preferred Stock Issued		
3	Additional Paid In Capital		
4	Retained Earnings	1,732,870	1,777,940
5	Other Equity Capital		
6	TOTAL EQUITY CAPITAL	\$1,732,870	\$1,777,940
7	Bonds		
8	Reacquired Bonds		
9	Advances From Associated Companies		
10	Other Long-Term Debt	400,358	410,451
11	TOTAL LONG-TERM DEBT	\$400,358	\$410,451
7	Accounts Payable	28,883	0
8	Notes Payable		
9	Notes & Accounts Payable - Assoc. Cos.		
10	Customer Deposits		
11	Accrued Taxes	0	22,241
12	Accrued Interest	460	0
13	Accrued Dividends		
14	Misc. Current & Accrued Liabilities	20	0
15	TOTAL CURRENT & ACCRUED LIABILITIES	\$29,363	\$22,241
16	Advances For Construction		
17	Other Deferred Credits		
18	Accum. Deferred ITCs		
19	Operating Reserves		
20	TOTAL DEFERRED CREDITS & OPER. RESERVES	\$0	\$0
21	Contributions In Aid of Construction	3,516	3,323
22	Less: Accum. Amortization of CIAC	(275)	(90)
23	Accumulated Deferred Income Taxes	0	0
24	TOTAL EQUITY CAPITAL & LIABILITIES	\$2,165,832	\$2,213,865

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended December 31, 2000
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: C.K. Lewis

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	\$236,012	\$18,846	\$254,858	(\$44,159)	\$210,699	B-4
2	Operation & Maintenance	156,268	1,675	157,943	0	157,943	B-5
3	Depreciation, net of CIAC Amort.	23,863	1,036	24,899	0	24,899	B-13
4	Interest Expense (Line 4 x Line 9)	20,392	(6,423)	13,968	0	13,968	
5	Taxes Other Than Income	\$26,597	(10,721)	15,876	(1,987)	13,889	B-15
6	Provision for Income Taxes	0	0	0	0	0	C-1
7	OPERATING EXPENSES	227,120	(14,434)	212,686	(1,987)	210,699	
8	NET OPERATING INCOME	\$6,892	\$33,280	\$42,172	(\$42,172)	\$0	
9	RATE BASE	\$286,110	(\$90,123)	\$195,987		\$195,987	A-1
10	RATE OF RETURN	7.13%		7.13%		7.13%	D-1

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: C.K. Lewis

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	\$258,838	\$4,054	\$260,692	\$105,832	\$368,524	B-4
2	Operation & Maintenance	165,525	59,820	225,345	0	225,345	B-6
3	Depreciation, net of CIAC Amort.	45,251	31,173	76,424	0	76,424	B-14
4	Interest Expense (Line 4 x Line 9)	54,820	(9,596)	45,224	0	45,224	
5	Taxes Other Than Income	28,193	(13,424)	14,769	4,762	19,532	B-15
6	Provision for Income Taxes	0	0	0	0	0	C-1
7	OPERATING EXPENSES	293,789	67,972	361,762	4,762	366,524	
8	NET OPERATING INCOME	(\$37,151)	(\$63,919)	(\$101,070)	\$101,070	\$0	
9	RATE BASE	\$769,168	(\$134,645)	\$634,521		\$634,521	A-2
10	RATE OF RETURN	7.13%		7.13%		7.13%	D-1

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 2
 Preparer: C. K. Lewis

WATER

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	Supporting Schedules
1	A. REVENUES		
2	1. Difference between Booked and Annualized Reveunes	\$18,846	B-4
3			
4	B. OPERATIONS & MAINTENANCE EXPENSES:		
5	1. Reclassify payroll taxes consistent with NARUC	(\$4,195)	B-5a/B-15
6			
7	2. Rehab of distribution lines	5,000	B-5a
8			
9	3. 5 year amortization of inspection/repair of storage tank	1,000	B-5a
10			
11	4. 7 year amortization of leak detection program	1,071	B-5a
12			
13	5. Inspection of wells	1,000	B-5a
14			
15	6. Reamortization of existing rate case expense and rate case expense associated with this docket.	(\$2,202)	B-5a
16			
17			
18	C. DEPRECIATION NET OF CIAC AMORTIZATION:		
19	1. Non Used & Useful Plant	(4,421)	B-13
20			
21	2. Proforma Plant	\$1,036	A-3
22			
23	D. AMORTIZATION:	\$0	
24			
25	E. TAXES OTHER THAN INCOME:		
26	1. To remove "Payroll Taxes" from the "Wages & Salaries" account 601/701	\$4,195	B-15
27			
28	2. Adjust RAF to reflect correct to double booking of 1999/2000 RAF's in 2000	(11,609)	B-15
29			
30	3. Calculate RAF impact due to difference between booked and annualized revenue	888	B-1 - Line 30
31			
32	F. INCOME TAXES:	0	
33		-----	
34			
35	TOTAL WATER PRESENT EXPENSE ADJUSTMENTS:	(\$8,236)	
36			
37	TOTAL WATER PRESENT INCOME ADJUSTMENTS:	\$27,082	=====

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: B-3
 Page 2 of 2
 Preparer: C. K. Lewis

SEWER

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	Sewer	Supporting Schedules
1	A. REVENUES		
2	1. Difference between Booked and Annualized Reveunes	\$4,054	B-4
3			
4	B. OPERATIONS & MAINTENANCE EXPENSES (see Schedules		
5	1. Reclassify payroll taxes consistent with NARUC	(\$3,029)	B-5a/B-15
6			
7	2. Increase operator staffing requirements	60,400	B-6a
8			
9	3. Decreased sludge removal cost due to reuse plant efficiency	(4,775)	B-6a
10			
11	4. Increase power usage for reuse plant	10,465	B-6a
12			
13	5. Decreased chemicale to reuse plant efficiency	(5,527)	B-6a
14			
15	6. Contracted labor to repair/maintain Lift Stations	3,500	B-6a
16			
17	7. Reamortization of existing rate case expense and rate case expense		
18	associated with this docket.	(2,320)	B-6a
19			
20	8. Increased cost due to new Class I reuse plant	1,106	B-6a
21			
22	C. DEPRECIATION NET OF CIAC AMORTIZATION:		
23	1. Non Used & Useful Plant	(5,936)	B-14
24			
25	2. Proforma Plant	\$31,173	A-3
26			
27	D. AMORTIZATION:	\$0	
28			
29	E. TAXES OTHER THAN INCOME:		
30	1. To remove "Payroll Taxes" from the "Wages & Salaries" account 601/701	(\$3,029)	B-15
31			
32	2. Adjust RAF to reflect correct to double booking of 1999/2000 RAF's in 2000	(13,615)	B-15
33			
34	3. Calculate RAF impact due to difference between booked and annualized revenue	191	B-2 - Line 32
35			
36	F. INCOME TAXES:	0	
37		-----	
38			
39	TOTAL WATER PRESENT EXPENSE ADJUSTMENTS:	\$68,603	
40			
41	TOTAL WATER PRESENT INCOME ADJUSTMENTS:	(\$64,549)	
		=====	

Test Year Operating Revenues

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-4
 Page 1 of 1
 Preparer: C. K. Lewis
 Recap Schedules: B-1,B-2

Line No.	WATER SALES			SEWER SALES				
	Account No. and Description	(1) Total Water	(2) Adjustments	(3) Adjusted Revenues	Account No. and Description	(4) Total Sewer	(5) Adjustments	(6) Adjusted Revenues
1	460 Unmetered Water Revenue		(1)		521.1 Flat Rate - Residential	(\$20)	(2)	(\$20)
2	461.1 Metered - Residential	\$214,992	\$23,645	\$238,637	521.2 Flat Rate - Commercial			
3	461.2 Metered - Commercial	\$17,012	(\$4,799)	\$12,213	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	\$244,051	\$4,764	\$248,815
8	462.2 Private Fire Protection				522.2 Measured - Commercial	\$10,048	(\$710)	\$9,338
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	\$232,004	\$18,846	\$250,850	525 Interdepartmental Sales			
15								
16	OTHER WATER REVENUES				TOTAL SEWER SALES	\$254,079	\$4,054	\$258,133
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	\$4,008	\$0	\$4,008	534 Rents From Sewer Property			
22					535 Interdepartmental Rents			
23	TOTAL OTHER WATER REVENUES	\$4,008	\$0	\$4,008	536 Other Sewer Revenues	\$2,559	\$0	\$2,559
24								
25	TOTAL WATER OPERATING REVENUES	\$236,012	\$18,846	\$254,858	TOTAL OTHER SEWER REVENUES	\$2,559	\$0	\$2,559
26								
27					TOTAL SEWER OPERATING REVENUES	\$256,638	\$4,054	\$260,692

Note: (1) Water revenues were indexed in October of 2000 and the application of water rate design (per the 1998 settlement agreement) was clarified by the Florida Public Service Commission in July of 2001. When applied to Zellwood's billing determinants, it resulted in increased water residential revenues.
 (2) Sewer revenues were indexed in October of 2000.

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [] or Projected []

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.

Schedule: B-5
 Page 1 of 1
 Preparer: C.K. Lewis
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) JANUARY	(3) FEBRUARY	(4) MARCH	(5) APRIL	(6) MAY	(7) JUNE	(8) JULY	(9) AUGUST	(10) SEPTEMBER	(11) OCTOBER	(12) NOVEMBER	(13) DECEMBER	(14) Total Annual
1	601 Salaries & Wages - Employees	\$5,776	\$5,927	\$4,171	\$4,117	\$4,357	\$3,062	\$0	\$8,478	\$4,017	\$3,869	\$6,579	\$4,463	\$54,636
2	603 Salaries & Wages - Officers, Etc.													
3	604 Employee Pensions & Benefits	(\$64)	(\$96)	\$107	(\$27)	(\$17)	\$12	\$0	\$3	\$2	\$2	(\$9)	\$1,424	\$1,316
4	610 Purchased Water													
5	615 Purchased Power	\$100	\$3,073	\$0	\$3,614	\$100	\$4,648	\$0	\$1,594	\$2,103	\$1,898	\$2,118	\$2,451	\$21,700
6	616 Fuel for Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$96
7	618 Chemicals	\$1,155	\$1,102	\$623	\$3,088	\$1,531	\$1,384	\$1,957	\$2,945	\$407	\$2,197	\$1,227	\$2,059	\$20,015
8	620 Materials & Supplies	\$72	\$390	\$599	\$50	\$0	\$108	\$263	\$168	\$48	\$362	\$46	\$314	\$2,421
9	631 Contractual Services - Engineering	\$1,011	\$0	\$128	\$439	\$529	\$346	\$95	\$0	\$369	\$68	\$0	\$225	\$3,210
10	632 Contractual Services - Acct.	\$0	\$0	\$241	\$0	\$0	\$175	\$1,449	\$371	\$375	\$23	\$0	\$307	\$2,941
11	633 Contractual Services - Legal	\$1,318	\$0	\$1,810	\$1,239	\$346	\$1,552	\$990	\$279	\$415	\$286	\$0	\$226	\$8,461
12	634 Contractual Services - Mgmt. Fees													
13	635 Contractual Services - Testing	\$0	\$35	\$35	\$583	\$170	\$0	\$260	\$0	\$0	\$120	\$0	\$0	\$1,203
14	636 Contractual Services - Other	\$125	\$125	\$1,000	\$125	\$325	\$125	\$381	\$125	\$537	\$1,000	\$575	\$381	\$4,443
15	641 Rental of Building/Real Prop.	\$479	\$479	\$479	\$479	\$479	\$479	\$479	\$482	\$478	\$479	\$479	\$977	\$6,251
16	642 Rental of Equipment													
17	650 Transportation Expenses	\$335	\$269	\$10	\$365	\$177	\$0	\$185	\$226	\$226	\$127	\$207	\$419	\$2,544
18	656 Insurance - Vehicle	\$0	\$333	\$0	\$313	\$627	\$289	\$0	\$0	\$1,025	\$406	\$346	\$346	\$3,694
19	657 Insurance - General Liability													
20	658 Insurance - Workman's Comp.													
21	659 Insurance - Other													
22	660 Advertising Expense													
23	666 Reg. Comm. Exp. - Rate Case Amort.	\$0	\$0	\$0	\$0	\$0	\$9,553	\$1,592	\$1,592	\$1,592	\$1,592	\$1,592	\$1,592	\$19,106
24	667 Reg. Comm. Exp. - Other													
25	670 Bad Debt Expense													
26	675 Miscellaneous Expenses	\$120	\$286	\$513	\$253	\$305	\$897	\$0	\$329	\$276	\$623	\$281	\$150	\$4,032
27	TOTAL	\$10,407	\$11,921	\$10,025	\$14,649	\$8,929	\$22,651	\$7,651	\$16,592	\$11,671	\$13,052	\$13,537	\$14,983	\$156,268

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Detail of Proforma Operation & Maintenance Expense Adjustments - Water

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: B-5a
 Page 1 of 1
 Preparer: C.K. LEWIS
 Recap Schedules: B-5

Line No.	(1) Account No. and Name	(2) Amounts Per Books	(3) Utility Adjustments	(4) Adjusted Total	(5) Explanation
1	601 Salaries & Wages - Employees	\$54,836	(\$4,195)	\$50,641	Backout Payroll Taxes
2	603 Salaries & Wages - Officers, Etc.	0		0	
3	604 Employee Pensions & Benefits	1,316		1,316	
4	610 Purchased Water	0		0	
5	615 Purchased Power	21,700		21,700	
6	616 Fuel for Power Purchased	96		96	
7	618 Chemicals	20,015		20,015	
8	620 Materials & Supplies	2,421		2,421	
9	631 Contractual Services - Engineering	3,210		3,210	
10	632 Contractual Services - Acct.	2,941		2,941	
11	633 Contractual Services - Legal	8,461		8,461	
12	634 Contractual Services - Mgmt. Fees	0		0	
13	635 Contractual Services - Testing	1,203		1,203	
14	636 Contractual Services - Other	4,443	5,000	9,443	Rehab to water distribution lines
15	636 Contractual Services - Other	0	1,000	1,000	\$5,000 over 5 yrs inspect/repair storage tank
16	636 Contractual Services - Other	0	1,071	1,071	\$7,500 leak detection program over 7 yrs.
17	636 Contractual Services - Other	0	1,000	1,000	Inspection of Wells
18	641 Rental of Building/Real Prop.	6,251		6,251	
19	642 Rental of Equipment	0		0	
20	650 Transportation Expenses	2,544		2,544	
21	656 Insurance - Vehicle	3,694		3,694	
22	657 Insurance - General Liability	0		0	
23	658 Insurance - Workman's Comp.	0		0	
24	659 Insurance - Other	0		0	
25	660 Advertising Expense	0		0	
26	666 Reg. Comm. Exp. - Rate Case Amort.	19,106	(\$2,202)	16,904	
27	667 Reg. Comm. Exp. - Other	0		0	
28	670 Bad Debt Expense	0		0	
29	675 Miscellaneous Expenses	4,032		4,032	
30	TOTAL	\$156,268	\$1,675	\$157,943	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: D10492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

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

Schedule: B-6
 Page 1 of 1
 Preparer: C.K. Lewis
 Recap Schedules E-2

Line No.	(1) Account No. and Name	(2) JANUARY	(3) FEBRUARY	(4) MARCH	(5) APRIL	(6) MAY	(7) JUNE	(8) JULY	(9) AUGUST	(10) SEPTEMBER	(11) OCTOBER	(12) NOVEMBER	(13) DECEMBER	(14) Total Annual
1	701 Salaries & Wages - Employees	\$3,613	\$4,053	\$4,595	\$1,342	\$5,076	\$4,860	(\$1,817)	\$5,012	\$2,706	\$3,022	\$2,674	\$4,063	\$39,599
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits	(\$77)	(\$92)	\$97	\$1,790	(\$1,833)	(\$1,817)	\$1,817	\$1,507	\$2	\$2	\$1,522	\$1,426	\$4,345
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense	\$1,050	\$2,350	\$1,050	\$1,950	\$1,900	\$2,250	\$1,500	\$2,800	\$1,950	\$1,950	\$1,750	\$2,175	\$22,775
6	715 Purchased Power	\$100	\$5,124	\$0	\$5,665	\$100	\$5,126	\$0	\$2,626	\$2,788	\$2,704	\$2,643	\$2,659	\$29,535
7	716 Fuel for Power Purchased	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
8	718 Chemicals	\$636	\$1,574	\$1,272	\$40	\$0	\$0	\$1,511	\$636	\$1,040	\$721	\$420	\$2,677	\$10,527
9	720 Materials & Supplies	\$701	(\$329)	\$353	\$108	\$0	\$0	\$45	\$168	\$0	\$166	\$129	\$192	\$1,583
10	731 Contractual Services - Prof	\$1,011	\$0	\$128	\$439	\$529	\$346	\$95	\$0	\$9	\$68	\$0	\$225	\$2,850
11	732 Contractual Services - Acct.	\$0	\$0	\$241	\$0	\$0	\$175	\$1,449	\$371	\$375	\$23	\$0	\$0	\$2,634
12	733 Contractual Services - Legal	\$1,318	\$0	\$1,610	\$1,239	\$346	\$1,552	\$990	\$279	\$415	\$266	\$0	\$226	\$8,461
13	734 Contractual Services - Mgmt. Fees													\$0
14	735 Contractual Services - Testing	\$135	\$135	\$395	\$60	\$0	\$185	\$100	\$300	\$175	\$355	\$160	\$400	\$2,400
15	736 Contractual Services - Other	\$125	\$317	\$1,339	\$125	\$635	\$165	\$0	\$203	\$615	\$1,000	\$653	\$0	\$5,178
16	741 Rental of Building/Real Prop	\$479	\$479	\$479	\$479	\$479	\$479	\$479	\$482	\$479	\$479	\$479	\$977	\$6,251
17	742 Rental of Equipment													
18	750 Transportation Expenses	\$379	\$269	\$10	\$365	\$177	\$0	\$202	\$209	\$226	\$190	\$207	\$419	\$2,653
19	756 Insurance - Vehicle													
20	757 Insurance - General Liability	\$0	\$333	\$0	\$313	\$627	\$299	\$0	\$0	\$1,025	\$405	\$346	\$346	\$3,693
21	758 Insurance - Workman's Comp.													
22	759 Insurance - Other													
23	760 Advertising Expense													
24	766 Reg Comm. Exp. - Rate Case Amort.	\$0	\$0	\$0	\$0	\$0	\$8,553	\$1,592	\$1,592	\$1,582	\$1,592	\$1,592	\$1,552	\$19,106
25	767 Reg Comm. Exp. - Other													
26	770 Bad Debt Expense													
27	775 Miscellaneous Expenses	\$120	\$266	\$468	\$253	\$302	\$772	\$0	\$329	\$276	\$560	\$281	\$218	\$3,894
28	TOTAL	\$ 9,790	\$14,539	\$12,296	\$14,170	\$8,337	\$23,946	\$7,964	\$16,615	\$13,675	\$13,543	\$13,056	\$17,595	\$165,525

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Detail of Proforma Operation & Maintenance Expense Adjustments - Sewer

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: B-6a
 Page 1 of 1
 Preparer: C.K. LEWIS
 Recap Schedules: B-6

Line No.	(1) Account No. and Name	(2) Amounts Per Books	(3) Utility Adjustments	(4) Adjusted Total	(5) Explanation
1	701 Salaries & Wages - Employees	\$39,599	\$57,371	\$96,971	Increased Operator Staffing Requirements and
2	703 Salaries & Wages - Officers, Etc.	0		0	backout Payroll Taxes
3	704 Employee Pensions & Benefits	4,345		4,345	
4	710 Purchased Sewage Treatment	0		0	
5	711 Sludge Removal Expense	22,775	(4,775)	18,000	Decreased cost due to increased reuse plant efficiency
6	715 Purchased Power	29,535	10,465	40,000	Increased cost to operate reuse plant
7	716 Fuel for Power Purchased	40		40	
8	718 Chemicals	10,527	(5,527)	5,000	Decreased cost due to increased reuse plant efficiency
9	720 Materials & Supplies	1,583		1,583	
10	731 Contractual Services - Prof	2,850		2,850	
11	732 Contractual Services - Acct.	2,634		2,634	
12	733 Contractual Services - Legal	8,461		8,461	
13	734 Contractual Services - Mgmt, Fees	0		0	
14	735 Contractual Services - Testing	2,400		2,400	
15	736 Contractual Services - Other	5,178	3,500	8,678	Contracted labor to repair/maint of Lift Stations
16	741 Rental of Building/Real Prop.	6,251		6,251	
17	742 Rental of Equipment	0		0	
18	750 Transportation Expenses	2,653		2,653	
19	756 Insurance - Vehicle	0		0	
20	757 Insurance - General Liability	3,693		3,693	
21	758 Insurance - Workman's Comp.	0		0	
22	759 Insurance - Other	0		0	
23	760 Advertising Expense	0		0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	19,106	(2,320)	16,786	
25	767 Reg. Comm. Exp. - Other	0		0	
26	770 Bad Debt Expense	0		0	
27	775 Miscellaneous Expenses	3,894	1,106	5,000	Increased cost due to new Class I reuse plant
28	TOTAL	\$165,525	\$59,820	\$225,345	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-7
 Page 1 of 1
 Preparer: C.K. Lewis

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 an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/99	(3) Current TY 12/31/00	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$70,001	\$54,836	(\$15,165)	-21.66%	
2	603 Salaries & Wages - Officers, Etc.	\$0	\$0	\$0	0.00%	
3	604 Employee Pensions & Benefits	(\$243)	\$1,316	\$1,559	-641.71%	
4	610 Purchased Water	\$0	\$0	\$0	0.00%	
5	615 Purchased Power	\$20,533	\$21,700	\$1,167	5.68%	
6	616 Fuel for Power Purchased	\$9	\$96	\$87	966.22%	
7	618 Chemicals	\$22,231	\$20,015	(\$2,216)	-9.97%	
8	620 Materials & Supplies	\$4,927	\$2,421	(\$2,506)	-50.87%	
9	631 Contractual Services - Engr.	\$25,137	\$3,210	(\$21,927)	-87.23%	
10	632 Contractual Services - Acct.	\$0	\$2,941	\$2,941	100.00%	
11	633 Contractual Services - Legal	\$0	\$8,461	\$8,461	100.00%	
12	634 Contractual Services - Mgmt. Fees	\$0	\$0	\$0	0.00%	
13	635 Contractual Services - Testing	\$1,876	\$1,203	(\$674)	-35.90%	
14	636 Contractual Services - Other	\$7,096	\$4,443	(\$2,653)	-37.39%	
15	641 Rental of Building/Real Prop.	\$5,750	\$6,251	\$501	8.71%	
16	642 Rental of Equipment	\$0	\$0	\$0	0.00%	
17	650 Transportation Expenses	\$2,268	\$2,544	\$276	12.18%	
18	656 Insurance - Vehicle	\$0	\$3,694	\$3,694	100.00%	
19	657 Insurance - General Liability	\$3,659	\$0	(\$3,659)	-100.00%	
20	658 Insurance - Workman's Comp.	\$0	\$0	\$0	0.00%	
21	659 Insurance - Other	\$0	\$0	\$0	0.00%	
22	660 Advertising Expense	\$0	\$0	\$0	0.00%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	\$19,502	\$19,106	(\$396)	-2.03%	
24	667 Reg. Comm. Exp. - Other	\$0	\$0	\$0	100.00%	
25	670 Bad Debt Expense	\$0	\$0	\$0	100.00%	
	675 Miscellaneous Expenses	\$4,199	\$4,032	(\$167)	-3.97%	
26	TOTAL	\$ 186,945	\$ 156,268	\$ (30,677)	-16.41%	
27	Total Customers	1,023	1,026	3	0.29%	
28	Consumer Price Index - U	2.70%	2.50%	-0.20%	-7.41%	

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-8
 Page 1 of 1
 Preparer: C.K. Lewis

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 an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/99	(3) Current TY 12/31/00	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$55,372	\$39,599	(\$15,773)	-28.48%	
2	703 Salaries & Wages - Officers, Etc.	\$0	\$0	\$0	100.00%	
3	704 Employee Pensions & Benefits	(\$208)	\$4,345	\$4,551	-2209.35%	
4	710 Purchased Sewage Treatment	\$0	\$0	\$0	100.00%	
5	711 Sludge Removal Expense	\$15,000	\$22,775	\$7,775	51.83%	
6	715 Purchased Power	\$29,729	\$29,535	(\$194)	-0.65%	
7	716 Fuel for Power Purchased	\$0	\$40	\$40	100.00%	
8	718 Chemicals	\$4,240	\$10,527	\$6,287	148.28%	
9	720 Materials & Supplies	\$2,203	\$1,583	(\$700)	-30.85%	
10	731 Contractual Services - Engr.	\$24,194	\$2,850	(\$21,344)	-88.22%	
11	732 Contractual Services - Acct.	\$0	\$2,834	\$2,834	100.00%	
12	733 Contractual Services - Legal	\$0	\$8,461	\$8,461	100.00%	
13	634 Contractual Services - Mgmt. Fees	\$0	\$0	\$0	100.00%	
14	735 Contractual Services - Other	\$2,909	\$2,400	(\$509)	-17.50%	
15	736 Contractual Services - Testing	\$3,226	\$5,178	\$1,952	60.51%	
16	741 Rental of Building/Real Prop.	\$5,750	\$6,251	\$501	8.71%	
17	742 Rental of Equipment	\$0	\$0	\$0	100.00%	
18	750 Transportation Expenses	\$2,350	\$2,653	\$303	12.89%	
19	756 Insurance - Vehicle	\$0	\$0	\$0	100.00%	
20	757 Insurance - General Liability	\$3,652	\$3,693	\$41	1.11%	
21	758 Insurance - Workman's Comp.	\$0	\$0	\$0	100.00%	
22	759 Insurance - Other	\$0	\$0	\$0	100.00%	
23	760 Advertising Expense	\$0	\$0	\$0	100.00%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	\$19,502	\$19,106	(\$396)	-2.03%	
25	767 Reg. Comm. Exp. - Other	\$0	\$0	\$0	100.00%	
26	770 Bad Debt Expense	\$0	\$0	\$0	100.00%	
27	775 Miscellaneous Expenses	\$4,816	\$3,894	(\$924)	-19.18%	
28	TOTAL	\$ 172,819	\$ 165,525	(\$7,294)	-4.22%	
29	Total Customers	1,013	1,016	3	0.30%	
30	Consumer Price Index - U					

Contractual Services

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-9
 Page 1 of 1
 Preparer: C.K. Lawls

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	Excel Engineering	Environmental Engineering	\$6,056	Utility Engineering Outside Consultant (design and maintenance)
2	Grey Harris & Robinson P.A.	Legal	\$16,922	Regulatory representation (FPSC, FDEP & Water Mgt. District)
3	Hartman & Associates	Management Consulting	\$2,654	CPI Rate Indexing

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-10
 Page 1 of 1
 Preparer: C.K. Lewis

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Excel Engineering Consultants, Inc.	Senior Rate Analysis Chuck Lewis	\$65.00	\$22,750	Accounting & Rate Design
		Senior Rate Engineer Gary Morse	\$75.00	\$9,000	Original Cost Study/ Used & Useful
		Senior Professional Engineer Julian Coto	\$96.00	\$9,500	Water & Sewer Engineering
		Staff Engineers (Jason Reigler/Allan Turner)	\$65.00	\$3,900	Field Inventory/Mapping
		Clerical	\$40.00	\$1,400	Compute MFR's
2	Gray, Harris and Robinson P.A.	Regulatory Attorney Tom Cloud	\$250.00	\$50,000	Legal
Total				\$96,550	

Estimate Through
 PAA
 Commission Hearing

Amortization Period ___ Years
 Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

	(A) Water	(B) Sewer	(C) Total
Prior Unamortized Rate Case Expense	\$19,106	\$19,106	\$38,212
Current Rate Case Expense	48,511	48,039	\$96,550
Total Projected Rate Case Expense	67,617	67,145	134,762
Annual Amortization	16,904	16,786	33,691
Method of Allocation Between Systems:			
Average Number of Customers	1,026	1,016	2,042
% of Total	50.24%	49.76%	100.00%

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Analysis of Major Maintenance Projects - Water & Sewer
 For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-11
 Page 1 of 1
 Preparer: C.K. Lewis

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.	Acct. No.	Amount	Explanation
	WATER		
1	A/C 636	\$5,000	Estimated Cost to perform needed repairs to water distribution system
	SEWER		
2	A/C 701	57,371	Increased on-site operator labor required per FDEP regulations
3	A/C 715	10,465	Increased power costs to operate new reuse plant

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Allocation of Expenses

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [X or Projected]

Schedule: B-12
 Page 1 of 1
 Preparer: C.K. Lewis

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) - (4) Allocation Percentages				(5) Description of Allocation Method	(6) - (9) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	601	Gloria Holt Manager Salaries & Wages	2.66%	0.00%	47.34%	50.00%	Based upon Zellwood Station COOP Budget	\$1,385	\$0	\$24,615	\$26,000
2	701	Salaries & Wages	0.00%	2.66%	47.34%	50.00% 50.00%	Based upon Zellwood Station COOP Budget	\$0	\$1,385	\$24,615	\$26,000 \$52,000
3	701	Paul Miller Meter Reader Salaries & Wages	*****	0.00%	88.48%	100.00%	Based upon Zellwood Station COOP Budget	\$2,395	\$0	\$18,405	<u>\$20,800</u>

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4 Note: Gloria Holt (COOP Manager) amounts shown on MFR reflect actual amounts allocated per utility books for the test year 2000 and represent only 4 pay periods allocation.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule: B-13
 Page 1 of 1
 Preparer: C.K. Lewis
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$1,496		\$1,496	0%	\$0
3	302.1 Franchises	\$138		\$138	0.00%	\$0
4	339.1 Other Plant & Misc. Equipment	\$0		\$0	0.00%	\$0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	\$0		\$0	0.00%	\$0
7	305.2 Collect. & Impound. Reservoirs	\$0		\$0	0.00%	\$0
8	306.2 Lake, River & Other Intakes	\$0		\$0	0.00%	\$0
9	307.2 Wells & Springs	\$684		\$684	10.00%	\$68
10	308.2 Infiltration Galleries & Tunnels	\$0		\$0	0.00%	\$0
11	309.2 Supply Mains	\$0		\$0	0.00%	\$0
12	310.2 Power Generation Equipment	\$1,457		\$1,457	10.00%	\$146
13	311.2 Pumping Equipment	\$1,457		\$1,457	10.00%	\$146
14	339.2 Other Plant & Misc. Equipment	\$0		\$0	0.00%	\$0
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements	\$872		\$872	10.00%	\$87
17	320.3 Water Treatment Equipment	\$2,403		\$2,403	10.00%	\$240
18	339.3 Other Plant & Misc. Equipment	\$0		\$0	10.00%	\$0
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements	\$0		\$0	0.00%	\$0
21	330.4 Distr. Reservoirs & Standpipes	\$4,522	\$786	\$5,308	9.00%	\$478
22	331.4 Transm. & Distribution Mains	\$21,671		\$21,671	9.00%	\$1,950
23	333.4 Services	\$3,102		\$3,102	9.00%	\$279
24	334.4 Meters & Meter Installations	\$9,403	\$250	\$9,653	9.00%	\$869
25	335.4 Hydrants	\$1,742		\$1,742	9.00%	\$157
26	339.4 Other Plant & Misc. Equipment	\$9		\$9	9.00%	\$1
27	GENERAL PLANT					
28	304.5 Structures & Improvements	\$0		\$0	0.00%	\$0
29	340.5 Office Furniture & Equipment	\$655		\$655	0.00%	\$0
30	341.5 Transportation Equipment	\$208		\$208	0.00%	\$0
31	342.5 Stores Equipment	\$0		\$0	0.00%	\$0
32	343.5 Tools, Shop & Garage Equipment	\$1,130		\$1,130	0.00%	\$0
33	344.5 Laboratory Equipment	\$0		\$0	0.00%	\$0
34	345.5 Power Operated Equipment	\$0		\$0	0.00%	\$0
35	346.5 Communication Equipment	\$0		\$0	0.00%	\$0
36	347.5 Miscellaneous Equipment	\$139		\$139	0.00%	\$0
37	348.5 Other Tangible Plant	\$10		\$10	0.00%	\$0
38	TOTAL DEPRECIATION EXPENSE	\$ 51,097	\$ 1,036	\$ 52,133		\$ 4,421
39	LESS: AMORTIZATION OF CIAC	27,234	0	27,234	0.00%	0
40	NET DEPRECIATION EXPENSE - WATER	\$ 23,863	\$ 1,036	\$ 24,899		\$ 4,421

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Historic [] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: C.K. Lewis
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$2,194		\$2,194	0.00%	\$0
3	352.1 Franchises	203		203	0.00%	0
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force	3,691	\$1,250	4,941	10.00%	494
8	361.2 Collection Sewers - Gravity	26,027	\$1,020	27,047	0.00%	0
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers	3,265		3,265	10.00%	327
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment	8,561	\$2,083	10,644	0.00%	0
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	360		360	9.00%	32
21	380.4 Treatment & Disposal Equipment	29,660	\$26,819	56,479	9.00%	5,083
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment	680		680	0.00%	0
28	391.5 Transportation Equipment	220		220	0.00%	0
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment	191		191	0.00%	0
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant	3,182		3,182	0.00%	0
36	TOTAL DEPRECIATION EXPENSE	\$ 78,234	\$ 31,173	\$ 109,406		\$ 5,936
37	LESS: AMORTIZATION OF CIAC	32,983	0	32,983		0
38	NET DEPRECIATION EXPENSE - SEWER	\$ 45,251	\$ 31,173	\$ 76,424		\$ 5,936

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: C. K. Lewis

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	Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entilty.				
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						

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

Company: Zellwood Station Co-op, Inc.
 Docket No : 010492-WS
 Test Year Ended: December 31, 2000
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: C.K.Lewis

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.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1 Net Utility Operating Income (Sch. B-1)					
2 Add: Income Tax Expense Per Books (Sch. B-1)	Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.				
3 Subtotal					
4 Less: Interest Charges (Sch. C-3)					
5 Taxable Income Per Books					
Schedule M Adjustments					
6 Permanent Differences (From Sch. C-4)					
7 Timing Differences (From Sch. C-5)					
8 Total Schedule M Adjustments					
9 Taxable Income Before State Taxes					
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income					
12 State Income Tax (5.5% of Line 11)					
13 Emergency Excise Tax					
14 Credits					
15 Current State Income Taxes					
16 Federal Taxable Income (Line 9 - Line 15)					
17 Federal Income Tax Rate					
18 Federal Income Taxes (Line 16 x Line 17)					
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)					
20 Current Federal Inc. Taxes (Line 18 - Line 19)					
Summary:					
21 Current State Income Taxes (Line 15)					
22 Current Federal Income Taxes (Line 20)					
23 Total Current Income Tax Expense (To C-1)					

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: C.K. Lewis
 Supporting Schedules: D-1,C-8
 Recap Schedules: C-2

Company: Zellwood Station Co-op, Inc.
 Docket No: 010492-WS
 Test Year Ended: December 31, 2000
 Interim [] Final [X]
 Historical [X] 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	Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.				
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
7	Total Used For Tax Calculation	=====	=====	=====	=====	=====

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)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Interim Final
Historical Projected

Schedule: C-4
Page 1 of 1
Preparer: C.K. Lewis

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.

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: C.K. Lewis

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	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
Timing Differences:						
Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.						
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3	Difference					
4	Other Timing Differences (Itemize):					
5	Total Timing Differences (To C-2)					
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)					
8	Timing Differences For Federal Taxes (Line 5 - Line 7)					
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)					
11	Add: State Deferred Taxes (Line 7)					
12	Total Deferred Tax Expense (To C-1)					

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final

Schedule: C-6
 Page 1 of 3
 Preparer: C.K. Lewis

Historical Project 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. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

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: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: C-6
 Page 2 of 3
 Preparer: C.K. Lewis

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	Account No. _____				Account No. _____				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: C-6
 Page 3 of 3
 Preparer: C.K. Lewis

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	Account No. _____				Account No. _____				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: C-7
 Page 1 of 4
 Preparer: C.K. Lewis

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

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

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: Zellwood Station Co-op, Inc
 Docket No: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: C-7
 Page 2 of 4
 Preparer: C K. Lewis

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

Not Applicable - Zellwood Station Coop, Inc is a "Not For Profit" entity

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Interim Final
Historical Projected

Schedule: C-7
Page 3 of 4
Preparer: C K. Lewis

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.

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No: 010492-WS
Test Year Ended: December 31, 2000
Interim Final
Historical Projected

Schedule: C-7
Page 4 of 4
Preparer: C.K. Lewis

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

Not Applicable - Zellwood Station Coop, Inc is a "Not For Profit" entity.

Parent(s) Debt Information

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Interim Final
 Historical Projected

Schedule: C-8
 Page 1 of 1
 Preparer: C.K. Lewis

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	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.				
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other					
7	Total			100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)					

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Interim Final
Historical Projected

Schedule: C-9
Page 1 of 1
Preparer: C.K. Lewis

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.

Not Applicable - Zellwood Station Coop, Inc. is a "Not For Profit" entity.

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Utility or Parent
Historic or Projected

Schedule: D-1
Page 1 of 1
Preparer: C.K. Lewis

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.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
WATER:					
1	Bank of America Loan # 2	\$142,505	72.71%	7.50%	5.45%
2	Bank of America Loan # 1	\$47,544	24.26%	6.90%	1.67%
3	Preferred Stock		0.00%		
4	Customer Deposits		0.00%		
5	Common Equity		0.00%		
6	Tax Credits - Zero Cost		0.00%		
7	Tax Credits - Wtd. Cost		0.00%		
8	Accum. Deferred Income Taxes		0.00%		
9	Other Zero Cost Capital (1)	\$5,938	3.03%	0.00%	0.00%
10	Total	\$195,987	100.00%		7.13%
SEWER:					
11	Bank of America Loan # 2	\$461,370	72.71%	7.50%	5.45%
12	Bank of America Loan # 1	\$153,928	24.26%	6.90%	1.67%
13	Preferred Stock		0.00%		
14	Customer Deposits		0.00%		
15	Common Equity		0.00%		
16	Tax Credits - Zero Cost		0.00%		
17	Tax Credits - Wtd. Cost		0.00%		
18	Accum. Deferred Income Taxes		0.00%		
19	Other Zero Cost Capital (1)	\$19,224	3.03%	0.00%	0.00%
20	Total	\$634,522	100.00%		7.13%

Note: (1) \$50,000 Grant from St. Johns Water Management District.
Supporting Schedules: D-2
Recap Schedules: A-1,A-2

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Utility [X] or Parent []
Historic [X] or Projected []

Schedule: D-2
Page 1 of 2
Preparer: C.K. Lewis

WATER

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.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(4) (Explain)		
1	Bank of America Loan # 2	\$1,200,000			(\$1,057,495)	\$142,505
2	Bank of America Loan # 1	\$400,358			(\$352,814)	\$47,544
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other Zero Cost Capital (1)	\$50,000			(\$44,062)	\$5,938
10	Total	\$1,650,358			(\$1,454,371)	\$195,987

Note: (1) \$50,000 Grant from St. Johns Water Management District.

* List corresponding adjustments to rate base below:

Description	Amount
Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure applied to the rate base shown above.	

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

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Utility or Parent
Historic or Projected

Schedule: D-2
Page 2 of 2
Preparer: C.K. Lewis

WASTEWATER

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.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)		
1	Bank of America Loan # 2	\$1,200,000			(\$738,630)	\$461,370
2	Bank of America Loan # 1	\$400,358			(\$246,430)	\$153,928
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other Zero Cost Capital (1)	\$50,000			(\$30,776)	\$19,224
10	Total	\$1,650,358			(\$1,015,836)	\$634,521

Note: (1) \$50,000 Grant from St. Johns Water Management District.

* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure applied to the rate base shown above.

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
Docket No.
Test Year Ended
Utility [] or Parent []
Historic [] 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
Preparer: C.K. Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	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)-(8)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

Recap Schedules A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: C.K. Lewis

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
----------	--------	-------------------------------	----------------------	--	----------------------------

NOT APPLICABLE

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

Florida Public Service Commission

Schedule D-5
Page 1 of 1
Preparer: C.K.Lewis

Company: Zellwood Station Co-op, Inc. Provide the specified data on long-term debt issues on a
Docket No.: 010492-WS average basis for the test year. Arrange by type of issue
Test Year Ended: December 31, 2000 mortgage bonds). If the utility is an operating division
Utility [X] or Parent [] or subsidiary, submit an additional schedule which reflects the same
Historic [X] or Projected [] information on the parent level

	(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))

NOT APPLICABLE

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Utility [X] or Parent []
Historic [X] or Projected []

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: C K Lewis

	(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))

NOT APPLICABLE

Total

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

Cost of Variable Rate Long-Term Debt
13-Month Average

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Utility or Parent
Historic or Projected

Explanation: Provide the specified data on variable
t issues on a 13-month 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-7
Page 1 of 1
Preparer: C.K. Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Outstanding	(Premium) Discount	Issuing Expenses	Total (Prem)/Disc & Issue Exp (4)+(5)	Issue Life	Annual Amort. (6)/(7)	Basis of Var. Rate (i.e. Prime + 2%)	Initial Cost Rate	Test Year Cost Rate

NOT APPLICABLE

Total

Recap Schedules: A-29,D-2,D-6

Schedule of Customer Deposits

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Utility or Parent
 Historic or Projected

Schedule: D-9
 Page 1 of 1
 Preparer: C.K. Lewis

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(4)	(5)
For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)

There are no customer deposits held by the utility.

Rate Schedule - WATER

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Schedule: E-1
 Page 1 of 2
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
-----	-----	-----
	BFC	BFC
Residential		
5/8" x 3/4"	\$15.24	\$7.09
1"	\$38.11	\$17.73
1-1/2"	\$76.22	\$35.46
2"	\$121.95	\$56.74
4"	\$381.09	\$177.32
Gallorage charge/MG	\$5.32 (1)	\$0.73
General Service		
5/8" x 3/4"	\$15.24	\$7.09
1"	\$38.11	\$17.73
1-1/2"	\$76.22	\$35.46
2"	\$121.95	\$56.74
4"	\$381.09	\$177.32
Gallorage charge/MG	\$5.32	\$0.73
Other (list)		
5/8" x 3/4"	N/A	N/A
1"	N/A	N/A
1-1/2"	N/A	N/A
2"	N/A	N/A
Etc.	N/A	N/A
Gallorage charge/MG	N/A	N/A

Note (1) Gallorage charge/MG from 10,001 - 25,000 Usage

Rate Schedule - SEWER

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [] or Sewer [X]

Schedule: E-1
 Page 2 of 2
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	BFC	BFC
Residential		
5/8" x 3/4"	\$20.57	\$14.85
1"		\$37.12
1-1/2"		\$74.24
2"		\$118.78
4"		\$371.19
Gallage charge/MG	N/A	(1) \$1.75
General Service		
5/8" x 3/4"	\$20.57	\$14.85
1"	\$51.43	\$37.12
1-1/2"	\$102.85	\$74.24
2"	\$164.56	\$118.78
4"	\$514.25	\$371.19
Gallage charge/MG	ERR	\$1.75
Other (list)		
5/8" x 3/4"	N/A	N/A
1"	N/A	N/A
1-1/2"	N/A	N/A
2"	N/A	N/A
Etc.	N/A	N/A
Gallage charge/MG	N/A	N/A

Note (1) Residential gallage cap of 10,000 gallons

WATER RATE DEVELOPMENT SCHEDULE

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Florida Public Service Commission

Schedule: E-1A
 Page 1 of 1
 Preparer: C.K. Lewis

Explanation: Provide a schedule showing the base facility cost and gallonage cost used in the development.

OPERATIONS & MAINTENANCE EXPENSE	TEST YEAR	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST	GALLONAGE COST
Account No.					
601 Salaries & Wages - Employees	\$50,641	50.00%	50.00%	\$25,321	\$25,321
603 Salaries & Wages - Officers, Etc.	0	50.00%	50.00%	0	0
604 Employee Pensions & Benefits	1,316	50.00%	50.00%	658	658
610 Purchased Water	0	0.00%	100.00%	0	0
615 Purchased Power	21,700	0.00%	100.00%	0	21,700
616 Fuel for Power Purchased	96	0.00%	100.00%	0	96
618 Chemicals	20,015	0.00%	100.00%	0	20,015
620 Materials & Supplies	2,421	50.00%	50.00%	1,210	1,210
631 Contractual Services - Engineering	3,210	50.00%	50.00%	1,605	1,605
632 Contractual Services - Acct.	2,941	50.00%	50.00%	1,471	1,471
633 Contractual Services - Legal	8,461	50.00%	50.00%	4,231	4,231
634 Contractual Services - Mgmt. Fees	0	50.00%	50.00%	0	0
635 Contractual Services - Testing	1,203	50.00%	50.00%	601	601
636 Contractual Services - Other	9,443	50.00%	50.00%	4,722	4,722
636 Contractual Services - Other	1,000	50.00%	50.00%	500	500
636 Contractual Services - Other	1,071	50.00%	50.00%	536	536
636 Contractual Services - Other	1,000	50.00%	50.00%	500	500
641 Rental of Building/Real Prop.	6,251	50.00%	50.00%	3,125	3,125
642 Rental of Equipment	0	100.00%	0.00%	0	0
650 Transportation Expenses	2,544	50.00%	50.00%	1,272	1,272
656 Insurance - Vehicle	3,694	100.00%	0.00%	3,694	0
657 Insurance - General Liability	0	100.00%	0.00%	0	0
658 Insurance - Workman's Comp.	0	100.00%	0.00%	0	0
659 Insurance - Other	0	100.00%	0.00%	0	0
660 Advertising Expense	0	100.00%	0.00%	0	0
666 Reg. Comm. Exp. - Rate Case Amort.	16,904	50.00%	50.00%	8,452	8,452
667 Reg. Comm. Exp. - Other	0	50.00%	50.00%	0	0
670 Bad Debt Expense	0	50.00%	50.00%	0	0
675 Miscellaneous Expenses	4,032	50.00%	50.00%	2,016	2,016
TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$157,943			\$59,913	\$98,030
DEPRECIATION AND AMORTIZATION					
408.00 Depreciation, net of CIAC amortization	\$24,899	100.00%	0.00%	\$24,899	\$0
407.00 Amortization	0	100.00%	0.00%	0	0
TOTAL DEPRECIATION AND AMORTIZATION	\$24,899			\$24,899	\$0
TAXES OTHER THAN INCOME TAXES					
408.10 Regulatory Assessment Fees	\$9,694	40.00%	60.00%	\$3,878	\$5,816
408.11 Property Taxes	0	100.00%	0.00%	0	0
408.12 Payroll Taxes	4,195	100.00%	0.00%	4,195	0
TOTAL TAXES OTHER THAN INCOME TAXES	\$13,889			\$8,073	\$5,816
INCOME TAXES					
409.00 Income Taxes	\$0	50.00%	50.00%	\$0	\$0
INTEREST EXPENSE					
427.00 Interest Expense	\$13,968	20.00%	80.00%	\$2,794	\$11,175
TOTAL REVENUE REQUIREMENTS	\$210,699			\$95,678	\$115,021
LESS: MISCELLANEOUS REVENUES	\$4,008	100.00%	0.00%	\$4,008	\$0
TOTAL REVENUES FOR RATE SETTING	\$206,691			\$91,670	\$115,021
				\$7.09	\$0.73
	Number of Bills	AWWA Demand Factor	Factored ERC's	5/8" Base Chg.	Gallonage Chg.
WATER				Proposed Rates	Proposed Revenues
5/8"	12,216	1.00	12,216	\$7.09	\$86,648.03
1" Meter	24	2.50	60	\$17.73	\$425.58
1 1/2" Meter	12	5.00	60	\$35.46	\$425.58
2" Meter	36	8.00	288	\$56.74	\$2,042.78
4" Meter	12	25.00	300	\$177.32	\$2,127.90
	12,300	Total Water ERC's	12,924		\$91,670
		Water (000's)	157,208	\$0.73	\$115,021
					\$206,691

WATER RATE DEVELOPMENT SCHEDULE

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [] or Sewer [X]

Florida Public Service Commission

Schedule: E-1B
 Page 1 of 1
 Preparer: C.K. Lewis

Explanation: Provide a schedule showing the base facility cost and gallonage cost used in the development.

OPERATIONS & MAINTENANCE EXPENSE	TEST YEAR	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST	GALLONAGE COST
Account No.					
701 Salaries & Wages - Employees	\$96,971	50.00%	50.00%	\$48,485	\$48,485
703 Salaries & Wages - Officers, Etc.	\$0	50.00%	50.00%	0	0
704 Employee Pensions & Benefits	\$4,345	50.00%	50.00%	2,173	2,173
710 Purchased Sewage Treatment	\$0	0.00%	100.00%	0	0
711 Sludge Removal Expense	\$18,000	0.00%	100.00%	0	18,000
715 Purchased Power	\$40,000	0.00%	100.00%	0	40,000
716 Fuel for Power Purchased	\$40	0.00%	100.00%	0	40
718 Chemicals	\$5,000	50.00%	50.00%	2,500	2,500
720 Materials & Supplies	\$1,583	50.00%	50.00%	792	792
731 Contractual Services - Prof	\$2,850	50.00%	50.00%	1,425	1,425
732 Contractual Services - Acct.	\$2,634	50.00%	50.00%	1,317	1,317
733 Contractual Services - Legal	\$8,461	50.00%	50.00%	4,231	4,231
734 Contractual Services - Mgmt. Fees	\$0	50.00%	50.00%	0	0
735 Contractual Services - Tasting	\$2,400	50.00%	50.00%	1,200	1,200
736 Contractual Services - Other	\$8,678	50.00%	50.00%	4,339	4,339
741 Rental of Building/Real Prop.	\$6,251	50.00%	50.00%	3,125	3,125
742 Rental of Equipment	\$0	50.00%	50.00%	0	0
750 Transportation Expenses	\$2,653	50.00%	50.00%	1,326	1,326
756 Insurance - Vehicle	\$0	100.00%	0.00%	0	0
757 Insurance - General Liability	\$3,693	50.00%	50.00%	1,846	1,846
758 Insurance - Workman's Comp.	\$0	100.00%	0.00%	0	0
759 Insurance - Other	\$0	100.00%	0.00%	0	0
760 Advertising Expense	\$0	100.00%	0.00%	0	0
766 Reg. Comm. Exp. - Rate Case Amort.	\$16,786	100.00%	0.00%	16,786	0
767 Reg. Comm. Exp. - Other	\$0	100.00%	0.00%	0	0
770 Bad Debt Expense	\$0	50.00%	50.00%	0	0
775 Miscellaneous Expenses	\$5,000	50.00%	50.00%	2,500	2,500
TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$225,345			\$92,045	\$133,300
DEPRECIATION AND AMORTIZATION					
408.00 Depreciation, net of CIAC amortization	\$76,424	100.00%	0.00%	\$76,424	\$0
407.00 Amortization	0	100.00%	0.00%	0	0
TOTAL DEPRECIATION AND AMORTIZATION	\$76,424			\$76,424	\$0
TAXES OTHER THAN INCOME TAXES					
408.10 Regulatory Assessment Fees	\$16,502	40.00%	60.00%	\$6,601	\$9,901
408.11 Property Taxes	0	100.00%	0.00%	0	0
408.12 Payroll Taxes	3,029	100.00%	0.00%	3,029	0
TOTAL TAXES OTHER THAN INCOME TAXES	\$19,532			\$9,630	\$9,901
INCOME TAXES					
409.00 Income Taxes	\$0	50.00%	50.00%	\$0	\$0
INTEREST EXPENSE					
427.00 Interest Expense	\$45,224	20.00%	80.00%	\$9,045	\$36,179
TOTAL REVENUE REQUIREMENTS	\$366,524			\$187,144	\$179,380
LESS: MISCELLANEOUS REVENUES	\$2,559	100.00%	0.00%	\$2,559	\$0
TOTAL REVENUES FOR RATE SETTING	\$363,965			\$184,585	\$179,380
				\$14.85	\$1.75
	Number of Bills	AWWA Demand Factor	Factored ERC's	5/8" Base Chg.	Gallonage Chg.
SEWER				Proposed Rates	Proposed Revenues
5/8"	11,880	1.00	11,880	\$14.85	\$176,389
1" Meter	24	2.50	60	\$37.12	\$891
1 1/2" Meter	0	5.00	0	\$74.24	\$0
2" Meter	24	8.00	192	\$118.78	\$2,851
4" Meter	12	25.00	300	\$371.19	\$4,454
Total Water ERC's			12,432		\$184,585
Total Sewer Consumed (000's)			102,676		
Residential 10,000 Cap			98,850	\$1.75	\$172,696
General Service			3,826	\$1.75	\$6,684
			102,676		\$179,380
					\$363,965

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Schedule: E-2
 Page 1 of 2
 Preparer: C.K. Lewis

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential 5/8" x 3/4"	12,216	151,182	\$15	\$238,637	\$7.09	\$86,648
Gallorage Charge			N/A	\$0	\$0.73	\$110,612
Total Residential	12,216	151,182		\$238,637		\$197,260
Average Bill				\$19.53		\$16.15
General Service 1"	24	1,170	\$38.11	\$1,207	\$17.73	\$425.58
1 1/2"	12	40	\$76.22	\$915	\$35.46	\$425.58
2"	36	2,262	\$121.95	\$4,986	\$56.74	\$2,042.78
4"	12	2,553	\$381.09	\$5,105	\$177.32	\$2,127.90
Gallorage Charge			N/A	\$0.00	\$0.73	\$4,408.76
Total Gen. Serv.	84	6,026		\$12,213.00		\$5,021.84
Average Bill				\$145.39		\$59.78
List Other Classes As Above	N/A	N/A		N/A		N/A
Totals	12,300	157,208		\$250,850		\$206,691
Unbilled Revenues	\$0			\$0		\$0
Other Revenue				\$4,008		\$0
Misc. Serv. Charges				\$0		\$0
Total Revenue				\$254,858		\$206,691
Booked Revenue				\$236,012		\$236,012
Difference (Explain)				\$18,846		(\$29,321)

Annualized at present rates is higher than booked revenue because of the impact due to the tariff revision clarifying implementation of the water use penalty in FPSC Order No. PSC-01-1440-PAA-WS issued July 3, 2001. Proposed revenue is less than annualized and booked revenue because water revenue requirements are less.

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 2
 Preparer: C.K. Lewis

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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential 5/8" x 3/4"	11,880	98,850	\$20.57	\$248,815	\$14.85	\$176,389
Gallorage Charge			N/A	\$0	\$1.75	\$172,696
Total Residential	11,880	98,850		\$248,815		\$349,085
Average Bill				\$20.94		\$29.38
General Service						
1"	24	1,170		\$1,234	\$37.12	\$890.85
1 1/2"	0	0		\$0	\$74.24	\$0.00
2"	24	102		\$1,975	\$118.78	\$2,850.73
4"	12	2,553		\$6,129	\$371.19	\$4,454.27
Gallorage Charge			N/A	\$0.00	\$1.75	\$6,683.68
Total Gen. Serv.	60	3,826		\$9,338		\$14,880
Average Bill				\$155.63		\$247.99
List Other Classes As Above	N/A	N/A		N/A		N/A
Totals	11,940	102,676		\$258,153		\$363,964
Unbilled Revenues	\$0			\$0		\$0
Other Revenue				\$2,559		\$0
Misc. Serv. Charges				\$0		\$0
Total Revenue				\$260,712		\$363,964
Booked Revenue				\$254,079		\$254,079
Difference (Explain)				\$6,633		\$109,885

Proposed revenue is more than annualized and booked revenue because wastewater revenue requirements have increased and is reflected in the cost of service i.e. revenue requirements.

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
 Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []
 Customer Class: Residential

Florida Public Service Commission

Schedule: E-2A
 Page 1 of 5
 Preparer: C.K. Lewis

Meter Size: 5/8"	Flat Rate	Surcharge	Penalty	Total	Number of Bills	Revenue	Present Rates Water Rate
0-10,000	\$15.24	\$0.00	\$0.00	\$15.24	5,618		\$85,618
10,001-25,000	\$15.24	\$5.32	\$0.00	\$20.56	5,880		\$120,893
25,001-36,000	\$15.24	\$0.00	\$15.24	\$30.48	495		\$15,088
36,001-48,000	\$15.24	\$0.00	\$30.48	\$45.72	116		\$5,304
48,001-60,000	\$15.24	\$0.00	\$45.72	\$60.96	45		\$2,743
60,001-70,000	\$15.24	\$0.00	\$60.96	\$76.20	23		\$1,753
70,001-80,000	\$15.24	\$0.00	\$76.20	\$91.44	7		\$640
80,001-90,000	\$15.24	\$0.00	\$91.44	\$106.68	6		\$640
90,001-100,000	\$15.24	\$0.00	\$106.68	\$121.92	3		\$366
100,001-110,000	\$15.24	\$0.00	\$121.92	\$137.16	4		\$549
110,001-120,000	\$15.24	\$0.00	\$137.16	\$152.40	5		\$762
120,001-130,000	\$15.24	\$0.00	\$152.40	\$167.64	1		\$168
130,001-140,000	\$15.24	\$0.00	\$167.64	\$182.88	1		\$183
140,001-150,000	\$15.24	\$0.00	\$182.88	\$198.12	2		\$396
150,001-160,000	\$15.24	\$0.00	\$198.12	\$213.36	0		\$0
160,001-170,000	\$15.24	\$0.00	\$213.36	\$228.60	1		\$229
170,001-180,000	\$15.24	\$0.00	\$228.60	\$243.84	0		\$0
180,001-190,000	\$15.24	\$0.00	\$243.84	\$259.08	2		\$518
190,001-200,000	\$15.24	\$0.00	\$259.08	\$274.32	0		\$0
200,001-210,000	\$15.24	\$0.00	\$274.32	\$289.56	1		\$290
210,001-220,000	\$15.24	\$0.00	\$289.56	\$304.80	0		\$0
220,001-230,000	\$15.24	\$0.00	\$304.80	\$320.04	1		\$320
230,001-240,000	\$15.24	\$0.00	\$320.04	\$335.28	0		\$0
240,001-250,000	\$15.24	\$0.00	\$335.28	\$350.52	0		\$0
250,001-260,000	\$15.24	\$0.00	\$350.52	\$365.76	0		\$0
260,001-270,000	\$15.24	\$0.00	\$365.76	\$381.00	0		\$0
270,001-280,000	\$15.24	\$0.00	\$381.00	\$396.24	2		\$792
280,001-290,000	\$15.24	\$0.00	\$396.24	\$411.48	1		\$411
290,001-300,000	\$15.24	\$0.00	\$411.48	\$426.72	0		\$0
300,001-310,000	\$15.24	\$0.00	\$426.72	\$441.96	1		\$442
310,001-320,000	\$15.24	\$0.00	\$441.96	\$457.20	0		\$0
320,001-330,000	\$15.24	\$0.00	\$457.20	\$472.44	0		\$0
330,001-340,000	\$15.24	\$0.00	\$472.44	\$487.68	0		\$0
340,001-350,000	\$15.24	\$0.00	\$487.68	\$502.92	0		\$0
350,001-360,000	\$15.24	\$0.00	\$502.92	\$518.16	0		\$0
360,001-370,000	\$15.24	\$0.00	\$518.16	\$533.40	1		\$533
370,001-380,000	\$15.24	\$0.00	\$533.40	\$548.64	0		\$0
380,001-390,000	\$15.24	\$0.00	\$548.64	\$563.88	0		\$0
					12,216		\$238,637

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
 Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water or Sewer
 Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2A
 Page 2 of 5
 Preparer: C.K. Lewis

	1" Meter	Flat Rate	Surcharge	Penalty	Total	Number of Bills	Present Rates Water Rate Revenue
0-25,000		\$38.11	\$0.00	\$0.00	\$38.11	2	\$76.22
25,001 -Over		\$38.11	\$0.00	\$13.30	\$51.41	22	\$1,131.02
						24	\$1,207.24

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [X] or Sewer []
Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2A
Page 3 of 5
Preparer: C.K. Lewis

						Present Rates Water Rate Revenue
	1 1/2" Meter					
		Flat Rate	Surcharge	Penalty	Total	Number of Bills
0-50,000		\$76.22	\$0.00	\$0.00	\$76.22	12
50,001 -Over		\$76.22	\$0.00	\$26.60	\$102.82	0
						12
						\$914.64
						\$0.00
						\$914.64

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [X] or Sewer []
Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2A

Page 4 of 5

Preparer: C.K. Lewis

2" Meter	Flat Rate	Surcharge	Penalty	Total	Number of Bills	Present Rates Water Rate Revenue
0-80,000	\$121.95	\$0.00	\$0.00	\$121.95	22	\$2,682.90
80,001 -Over	\$121.95	\$0.00	\$42.56	\$164.51	14	\$2,303.14
					36	\$4,986.04

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [X] or Sewer []
Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2A
Page 5 of 5
Preparer: C.K. Lewis

4" Meter	Flat Rate	Surcharge	Penalty	Total	Number of Bills	Present Rates Water Rate Revenue
0-250,000	\$381.09	\$0.00	\$0.00	\$381.09	8	\$3,048.72
250,001 -Over	\$381.09	\$0.00	\$133.00	\$514.09	4	\$2,056.36
					12	\$5,105.08

Billing Present Revenues Water & Wastewater
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [] or Sewer [X]
Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2B

Page 2 of 4

Preparer: C.K. Lewis

1" Meter	Number of Bills	Existing Wastewater Flat Rate	Existing Wastewater Rate Revenue
0-25,000	2	\$51.43	\$103
25,001 -Over	22	\$51.43	\$1,131
	<u>24</u>		<u>\$1,234</u>

Billing Present Revenues Water & Wastewater
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [] or Sewer [X]
Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2B
Page 3 of 4
Preparer: C.K. Lewis

2" Meter	Number of Bills	Existing Wastewater Flat Rate	Existing Rates Wastewater Revenue
0-80,000	12	\$164.56	\$1,975
80,001 -Over	0	\$164.56	\$0
	12		\$1,975

Billing Present Revenues Water & Wastewater
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [] or Sewer [X]
Customer Class: Commercial

Florida Public Service Commission

Schedule: E-2B
Page 4 of 4
Preparer: C.K. Lewis

4" Meter	Number of Bills	Existing Wastewater Flat Rate	Existing Rates Wastewater Revenue
0-250,000	7	\$510.75	\$3,575
250,001 -Over	5	\$510.75	\$2,554
	12		\$6,129

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Schedule: E-3
 Page 1 of 2
 Preparer: C.K. Lewis

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	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan 00	996	6	0	0	0	1,002
2	Feb 00	996	6	0	0	0	1,002
3	Mar 00	995	6	0	0	0	1,001
4	Apr 00	995	6	0	0	0	1,001
5	May 00	996	6	0	0	0	1,002
6	Jun 00	996	6	0	0	0	1,002
7	Jul 00	996	7	0	0	0	1,003
8	Aug 00	996	7	0	0	0	1,003
9	Sep 00	995	7	0	0	0	1,002
10	Oct 00	995	7	0	0	0	1,002
11	Nov 00	996	7	0	0	0	1,003
12	Dec 00	994	7	0	0	0	1,001
	Total	11,946	78	0	0	0	12,024

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [] or Sewer [X]

Schedule: E-3
 Page 2 of 2
 Preparer: C.K. Lewis

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

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Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan 00	990	5	0	0	0	995
2	Feb 00	990	5	0	0	0	995
3	Mar 00	989	5	0	0	0	994
4	Apr 00	989	5	0	0	0	994
5	May 00	990	5	0	0	0	995
6	Jun 00	990	5	0	0	0	995
7	Jul 00	990	5	0	0	0	995
8	Aug 00	990	5	0	0	0	995
9	Sep 00	990	5	0	0	0	995
10	Oct 00	989	5	0	0	0	994
11	Nov 00	990	3	0	0	0	993
12	Dec 00	988	5	0	0	0	993
	Total	11,875	58	0	0	0	11,933

Miscellaneous Service Charges

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Schedule: E-4
 Page 1 of 1
 Preparer: C.K. Lewis

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.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection	\$15.00	N/A	No Change	N/A
Normal Reconnection	\$20.00	N/A	No Change	N/A
Violation Reconnection	\$20.00	N/A	No Change	N/A
Premises Visit	\$15.00	N/A	No Change	N/A
Other Charges (List)	N/A	N/A	N/A	N/A

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water or Sewer

Schedule: E-5
 Page 1 of 1
 Preparer: C.K. Lewis

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

(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Public Fire Hydrant Schedule

FPSC

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule E-6
 Page 1 of 2
 Preparer: G. Morse

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

Line No.	Location	Size	Type
1	E. Lake & S. Orange	6-inch	Standard 3 Connection
2	Grassmere Cir. & Cayman Cir.	6-inch	Standard 3 Connection
3	Across from 2617 Grassmere Cir.	6-inch	Standard 3 Connection
4	2729 Lake Grassmere Ct.	6-inch	Standard 3 Connection
5	Grassmere Cir. & Hortree Ct.	6-inch	Standard 3 Connection
6	Grassmere Cir. & Canary Palm Ct.	6-inch	Standard 3 Connection
7	Greenbluff Rd & Myrtle Oak Ln.	6-inch	Standard 3 Connection
8	Across from 4024 Myrtle Oak Ct.	6-inch	Standard 3 Connection
9	Greenbluff Rd & Cayman Cir.	6-inch	Standard 3 Connection
10	Greenbluff Ct. & Greenbluff Ct.	6-inch	Standard 3 Connection
11	Greenbluff Rd. & Greenbluff Ct.	6-inch	Standard 3 Connection
12	Oak Ln. at Canopy	6-inch	Standard 3 Connection
13	Red Oak Ln. at Cayman Cir.	6-inch	Standard 3 Connection
14	4430 Red Oak Ln.	6-inch	Standard 3 Connection
15	Oak Grove Dr. at Black Oak Ln.	6-inch	Standard 3 Connection
16	Water Oak at Oak Grove Dr.	6-inch	Standard 3 Connection
17	4259 Oak Grove Dr.	6-inch	Standard 3 Connection
18	Oak Grove Dr. at White Oak Ln.	6-inch	Standard 3 Connection
19	Oak Grove Dr. at Live Oak Ln.	6-inch	Standard 3 Connection
20	Cayman Cir. W. of Citrus Cir.	6-inch	Standard 3 Connection
21	Cayman Cr. At Citrus Cir.	6-inch	Standard 3 Connection
22	S. Citrus Cir. At Grove Way	6-inch	Standard 3 Connection
23	Blossom Way at S. Citrus Cir.	6-inch	Standard 3 Connection
24	E. Lake & S. Citrus Cir.	6-inch	Standard 3 Connection
25	Wax Myrtle Dr. at Wax Myrtle Dr.	6-inch	Standard 3 Connection
26	3327 S. Citrus Cir.	6-inch	Standard 3 Connection
27	2206 S. Citrus Cir.	6-inch	Standard 3 Connection
28	Evergreen Rd. at Evergreen Cir.	6-inch	Standard 3 Connection
29	S. Citrus Cir. At Putter Road	6-inch	Standard 3 Connection
30	2504 Putter St.	6-inch	Standard 3 Connection
31	3336 Overlook Rd.	6-inch	Standard 3 Connection
32	Bulton Brush Rd. at Bulton Brush Dr.	6-inch	Standard 3 Connection
33	N. Citrus Cir. At Banberry Way	6-inch	Standard 3 Connection
34	N. Citrus Cir. At Nector Cir.	6-inch	Standard 3 Connection
35	N. Citrus Cir. at Citrus Ridge Way	6-inch	Standard 3 Connection
36	N. Citrus Cir. at Teak Ct.	6-inch	Standard 3 Connection
37	N. Citrus Cir. at Cayman Dr.	6-inch	Standard 3 Connection
38	Parway Rd. at Fairbluff Rd.	6-inch	Standard 3 Connection

Public Fire Hydrant Schedule

FPSC

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule E-6
 Page 2 of 2
 Preparer: G. Morse

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

Line No.	Location	Size	Type
1	Parway Rd. at Fairbluff Rd.	6-inch	Standard 3 Connection
2	3600 Blk Parway Rd.	6-inch	Standard 3 Connection
3	Cayman Cir. At Pro Shop	6-inch	Standard 3 Connection
4	Olax Ct. at Diamond Oak Way	6-inch	Standard 3 Connection
5	Diamond Oak Way at Teak Ct.	6-inch	Standard 3 Connection
6	3743 Olax Ct.	6-inch	Standard 3 Connection
7	Duffer Ct. at Fairbluff Rd.	6-inch	Standard 3 Connection
8	Putter Rd. at Greenbluff Rd.	6-inch	Standard 3 Connection
9	Spillman Rd. at Canopy Cir.	6-inch	Standard 3 Connection
10	2111 Canopy Cir.	6-inch	Standard 3 Connection
11	Parway Rd. at Cayman Cir.	6-inch	Standard 3 Connection
12	3849 Parway Rd.	6-inch	Standard 3 Connection
13	3542 Greenbluff Rd.	6-inch	Standard 3 Connection
14	Greenbluff Rd. at Cayman Cir.	6-inch	Standard 3 Connection
15	2548 Amyris Ct.	6-inch	Standard 3 Connection
16	Amyris Ct. at Cayman Cir.	6-inch	Standard 3 Connection
17	3781 Cohen Dr.	6-inch	Standard 3 Connection
18	3955 Cohen Dr.	6-inch	Standard 3 Connection
19	N. Citrus Cir. Cohen Dr.	6-inch	Standard 3 Connection
20	N. Citrus Cir. At Planertree Ct.	6-inch	Standard 3 Connection
21	3811 N. Citrus Cir.	6-inch	Standard 3 Connection

Private Fire Protection Service

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Schedule: E-7

Docket No.: 010492-WS

Page 1 of 1

Test Year Ended: December 31, 2000

Preparer: C.K. Lewis

Water or Sewer

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
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NOT APPLICABLE

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [X] or Sewer [X]

Schedule: E-8
Page 1 of 1
Preparer: C.K. Lewis

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
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NOT APPLICABLE

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer [X]

Schedule: E-9
 Page 1 of 1
 Preparer: C.K. Lewis

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).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
NOT APPLICABLE					

Service Availability Charges Schedule

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 Preparer: C.K. Lewis

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)	(2)	(3)
Type Charge	Present Charges	Proposed Charges
<u>WATER TARIFF</u>		
<u>Customer Connection (Tap-In) Charge</u>		
5/8" x 3/4"	\$195.00	\$195.00
Full 3/4"	\$195.00	\$195.00
1"	\$225.00	\$225.00
1 1/2"	\$365.00	\$365.00
2" and above	Actual Cost	Actual Cost
<u>Meter Installation Fee</u>		
5/8" x 3/4"	\$193.00	\$193.00
Full 3/4"	\$193.00	\$193.00
1"	\$210.00	\$210.00
1 1/2"	\$285.00	\$285.00
2" and above	Actual Cost	Actual Cost
Main Extension Charge - Residential per ERC	\$31.00	\$31.00
Plant Capacity Charge - Residential per ERC	\$141.00	\$141.00
Reserve Capacity Charge - Residential per REC	\$61.00	\$61.00

Service Availability Charges Schedule

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [] or Sewer [X]

Schedule: E-10
 Page 2 of 2
 Preparer: C.K. Lewis

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)	(2)	(3)
Type Charge	Present Charges	Proposed Charges
<u>SEWER TARIFF</u>		
Main Extension Charge - All Customers	\$145.00	\$145.00
Plant Capacity Charge - All Customers	\$125.00	\$125.00
Reserve Capacity Charge - All Customers	\$95.00	\$95.00

Guaranteed Revenues Received

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [X] or Sewer [x]

Schedule: E-11
Page 1 of 1
Preparer: C.K. Lewis

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

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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NOT APPLICABLE

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: C.K. Lewis

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.

NOT APPLICABLE

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []

Schedule: E-13
 Page 1 of 2
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Present TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"	12,216	1.00	12,216					\$238,637	\$7.09	\$86,648
1"	0	1.00	0				\$15.24	0	\$17.73	\$0
1-1/2"	0	1.00	0				\$38.11	0	\$35.46	\$0
Gallorage Charge/MG				151,182	1.00	151,182	\$76.22	0	\$0.73	\$110,612
Total	12,216		12,216	151,182		151,182	N/A	\$238,637		\$197,260
General Service										
5/8" x 3/4"	0	1.00	0				\$7.09	\$0	\$7.09	\$0
1"	24	1.00	24				\$17.73	\$1,207	\$17.73	\$426
1-1/2"	12	1.00	12				\$35.46	\$915	\$35.46	\$426
2"	36	1.00	36				\$56.74	\$4,986	\$56.74	\$2,043
4"	12	1.00	12				\$177.32	\$5,105	\$177.32	\$2,128
Gallorage Charge/MG				6,026	1.00	6,026	\$0.73	\$0	\$0.73	\$4,409
Total	84		84	6,026		6,026		\$12,213		\$9,432
Multi-Family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallorage Charge/MG										
Total										
Private Fire Protection										
2"										
4"										
6"										
Etc.										
Total										
Grand Total Bills	12,300		12,300	157,208		157,208		\$250,850		\$206,692

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Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [] or Sewer [X]

Schedule: E-13
 Page 2 of 2
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Present TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"	11,880	1.00	11,880				\$20.57	\$248,815	\$14.85	\$176,389
1"	0	1.00	0				\$51.43	\$0	\$37.12	\$0
1-1/2"	0	1.00	0				\$102.85	\$0	\$74.24	\$0
Gallorage Charge/MG				98,850	1.00	98,850	N/A	\$0	\$1.75	\$172,696
Total	11,880		11,880	98,850		98,850		\$248,815		\$349,085
General Service										
5/8" x 3/4"	0	1.00	0				\$20.57	\$0	\$14.85	\$0
1"	24	1.00	24				\$51.43	\$1,234	\$37.12	\$891
1-1/2"	0	1.00	0				\$102.85	\$0	\$74.24	\$0
2"	24	1.00	24				\$164.56	\$1,975	\$118.78	\$2,851
4"	12	1.00	12				\$514.25	\$6,129	\$371.19	\$4,454
Gallorage Charge/MG				3,826	1.00	3,826	N/A	\$0	\$1.75	\$6,684
Total	60		60	3,826		3,826		\$9,338		\$14,880
Multi-Family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallorage Charge/MG										
Total										
Grand Total Bills	11,940		11,940	102,676		102,676		\$258,153		\$363,964

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Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Water [X] or Sewer []

Customer Class: Residential

Meter Size: 5/8"

Schedule: E-14A

Page 5 of 5

Preparer: C.K. Lewis

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.

Consumption Level	of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
0	206	206	0	0	12,010	0	0.000%	0.000%
500	165	371	27,120	27,120	11,845	5,949,620	3.935%	0.018%
1,000	71	442	54,560	81,680	11,774	11,855,680	7.842%	0.054%
2,000	264	706	405,489	487,169	11,510	23,507,169	15.549%	0.322%
3,000	330	1,036	829,433	1,316,602	11,180	34,856,602	23.056%	0.871%
4,000	413	1,449	1,450,420	2,767,022	10,767	45,835,022	30.318%	1.830%
5,000	486	1,935	2,189,240	4,956,262	10,281	56,361,262	37.280%	3.278%
6,000	583	2,518	3,207,250	8,163,512	9,698	66,351,512	43.888%	5.400%
7,000	697	3,215	4,535,190	12,698,702	9,001	75,705,702	50.076%	8.400%
8,000	781	3,996	5,857,730	18,556,432	8,220	84,316,432	55.771%	12.274%
9,000	804	4,800	6,838,635	25,395,067	7,416	92,139,067	60.946%	16.798%
10,000	818	5,618	7,474,976	32,870,043	6,598	98,850,043	65.385%	21.742%
11,000	760	6,378	7,983,038	40,853,081	5,838	105,071,081	69.500%	27.022%
12,000	672	7,050	7,723,330	48,576,411	5,166	110,568,411	73.136%	32.131%
13,000	651	7,701	8,119,370	56,695,781	4,515	115,390,781	76.326%	37.502%
14,000	586	8,287	7,897,625	64,593,406	3,929	119,599,406	79.109%	42.726%
15,000	543	8,830	7,864,190	72,457,596	3,386	123,247,596	81.523%	47.927%
16,000	479	9,309	7,420,000	79,877,596	2,907	126,389,596	83.601%	52.835%
17,000	394	9,703	6,494,860	86,372,456	2,513	129,093,456	85.389%	57.131%
18,000	371	10,074	6,485,274	92,857,730	2,142	131,413,730	86.924%	61.421%
19,000	317	10,391	5,867,295	98,725,025	1,825	133,400,025	88.238%	65.302%
20,000	278	10,669	5,420,300	104,145,325	1,547	135,085,325	89.353%	68.887%
21,000	213	10,882	4,364,570	108,509,895	1,334	136,523,895	90.304%	71.774%
22,000	189	11,071	4,065,660	112,575,555	1,145	137,765,555	91.126%	74.464%
23,000	165	11,236	3,707,430	116,282,985	980	138,822,985	91.825%	76.916%
24,000	159	11,395	3,733,540	120,016,525	821	139,720,525	92.419%	79.385%
25,000	103	11,498	2,518,520	122,535,045	718	140,485,045	92.924%	81.051%
26,000	93	11,591	2,367,480	124,902,525	625	141,152,525	93.366%	82.617%
27,000	81	11,672	2,145,090	127,047,615	544	141,735,615	93.752%	84.036%
28,000	60	11,732	1,653,750	128,701,365	484	142,253,365	94.094%	85.130%
29,000	63	11,795	1,796,400	130,497,765	421	142,706,765	94.394%	86.318%
30,000	38	11,833	1,124,670	131,622,435	383	143,112,435	94.652%	87.062%
31,000	34	11,867	1,037,160	132,659,595	349	143,478,595	94.904%	87.748%
32,000	33	11,900	1,038,530	133,698,125	316	143,810,125	95.124%	88.435%
33,000	30	11,930	974,580	134,672,705	286	144,110,705	95.323%	89.080%
34,000	20	11,950	670,610	135,343,315	266	144,387,315	95.506%	89.523%
35,000	24	11,974	829,380	136,172,695	242	144,642,695	95.674%	90.072%
36,000	19	11,993	674,020	136,846,715	223	144,874,715	95.828%	90.518%
37,000	15	12,008	548,400	137,395,115	208	145,091,115	95.971%	90.880%
38,000	16	12,024	600,180	137,995,295	192	145,291,295	96.103%	91.277%
39,000	10	12,034	383,580	138,378,875	182	145,476,875	96.226%	91.531%
40,000	11	12,045	435,140	138,814,015	171	145,654,015	96.343%	91.819%
41,000	10	12,055	404,370	139,218,385	161	145,819,385	96.453%	92.067%
42,000	9	12,064	372,600	139,590,985	152	145,974,985	96.556%	92.333%
43,000	10	12,074	425,070	140,016,055	142	146,122,055	96.653%	92.614%
44,000	8	12,082	348,070	140,364,125	134	146,260,125	96.744%	92.844%
45,000	5	12,087	222,400	140,586,525	129	146,391,525	96.831%	92.991%
46,000	8	12,095	363,810	140,950,335	121	146,516,335	96.914%	93.232%
47,000	5	12,100	231,660	141,181,995	116	146,633,995	96.992%	93.385%
48,000	9	12,109	426,520	141,608,515	107	146,744,515	97.065%	93.667%
49,000	2	12,111	96,870	141,705,385	105	146,850,385	97.135%	93.732%
50,000	2	12,113	98,910	141,804,295	103	146,954,295	97.203%	93.797%
51,000	2	12,115	103,660	141,907,955	101	147,058,955	97.273%	93.866%
52,000	10	12,125	512,920	142,420,875	91	147,152,875	97.335%	94.205%
53,000	3	12,128	158,420	142,579,295	88	147,243,295	97.395%	94.310%
54,000	4	12,132	214,520	142,793,815	84	147,329,815	97.452%	94.451%
55,000	3	12,135	162,040	142,955,855	81	147,410,855	97.505%	94.559%
56,000	6	12,141	332,990	143,288,845	75	147,488,845	97.557%	94.779%

Company: Zellwood Station Co-op, Inc.

Schedule: E-14A

Docket No.: 010492-WS

Page of 5

Test Year Ended: December 31, 2000

Water [X] or Sewer []

Preparer: C.K. Lewis

Customer Class: Residential

Meter Size: 5/8"

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.

Consumption Level	of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
57,000	2	12,143	112,900	143,401,745	73	147,562,745	97.606%	94.854%
58,000	1	12,144	57,710	143,459,455	72	147,635,455	97.654%	94.892%
59,000	3	12,147	175,070	143,634,525	69	147,705,525	97.700%	95.008%
60,000	5	12,152	297,490	143,932,015	64	147,772,015	97.744%	95.204%
61,000	5	12,157	301,100	144,233,115	59	147,832,115	97.784%	95.404%
62,000	4	12,161	245,630	144,478,745	55	147,888,745	97.822%	95.566%
63,000	2	12,163	125,490	144,604,235	53	147,943,235	97.858%	95.649%
64,000	2	12,165	68,000	144,730,655	51	147,994,655	97.892%	95.733%
65,000	0	12,165	0	144,730,655	51	148,045,655	97.925%	95.733%
66,000	4	12,169	262,410	144,993,065	47	148,095,065	97.958%	95.906%
67,000	2	12,171	133,020	145,126,085	45	148,141,085	97.988%	95.994%
68,000	2	12,173	135,140	145,261,225	43	148,185,225	98.018%	96.084%
69,000	1	12,174	68,000	145,329,225	42	148,227,225	98.045%	96.129%
70,000	1	12,175	69,590	145,398,815	41	148,268,815	98.073%	96.175%
71,000	0	12,175	0	145,398,815	41	148,309,815	98.100%	96.175%
72,000	0	12,175	0	145,398,815	41	148,350,815	98.127%	96.175%
73,000	0	12,175	0	145,398,815	41	148,391,815	98.154%	96.175%
74,000	1	12,176	73,120	145,471,935	40	148,431,935	98.181%	96.223%
75,000	2	12,178	149,010	145,620,945	38	148,470,945	98.207%	96.321%
76,000	2	12,180	150,910	145,771,855	36	148,507,855	98.231%	96.421%
77,000	1	12,181	76,460	145,848,315	35	148,543,315	98.255%	96.472%
81,000	1	12,182	80,820	145,929,135	34	148,683,135	98.347%	96.525%
82,000	2	12,184	163,760	146,092,895	32	148,716,895	98.369%	96.634%
86,000	1	12,185	85,680	146,178,575	31	148,844,575	98.454%	96.690%
88,000	1	12,186	87,640	146,266,215	30	148,906,215	98.495%	96.748%
89,000	1	12,187	88,480	146,354,695	29	148,935,695	98.514%	96.807%
93,000	1	12,188	92,140	146,446,835	28	149,050,835	98.590%	96.868%
94,000	1	12,189	93,080	146,539,915	27	149,077,915	98.608%	96.929%
95,000	1	12,190	94,820	146,634,735	26	149,104,735	98.626%	96.992%
101,000	1	12,191	100,860	146,735,595	25	149,260,595	98.729%	97.059%
103,000	1	12,192	102,660	146,838,255	24	149,310,255	98.762%	97.127%
106,000	1	12,193	105,210	146,943,465	23	149,381,465	98.800%	97.196%
107,000	1	12,194	106,490	147,049,955	22	149,403,955	98.824%	97.267%
110,000	1	12,195	109,380	147,159,335	21	149,469,335	98.867%	97.339%
112,000	1	12,196	111,940	147,271,275	20	149,511,275	98.895%	97.413%
113,000	1	12,197	112,380	147,383,655	19	149,530,655	98.908%	97.487%
116,000	1	12,198	115,750	147,499,405	18	149,587,405	98.945%	97.564%
117,000	1	12,199	116,000	147,615,405	17	149,604,405	98.956%	97.641%
121,000	1	12,200	120,760	147,736,165	16	149,672,165	99.001%	97.721%
128,000	1	12,201	127,270	147,863,435	15	149,783,435	99.075%	97.805%
134,000	1	12,202	133,100	147,996,535	14	149,872,535	99.134%	97.893%
143,000	1	12,203	142,440	148,138,975	13	149,997,975	99.217%	97.987%
144,000	1	12,204	143,200	148,282,175	12	150,010,175	99.225%	98.082%
148,000	1	12,205	147,200	148,429,375	11	150,057,375	99.256%	98.179%
164,000	1	12,206	163,000	148,592,375	10	150,232,375	99.372%	98.287%
188,000	1	12,207	187,800	148,780,175	9	150,472,175	99.530%	98.411%
189,000	1	12,208	188,540	148,968,715	8	150,480,715	99.536%	98.536%
207,000	1	12,209	206,390	149,175,105	7	150,624,105	99.631%	98.672%
225,000	1	12,210	224,100	149,399,205	6	150,749,205	99.714%	98.821%
274,000	1	12,211	273,300	149,672,505	5	151,042,505	99.908%	99.001%
278,000	1	12,212	277,680	149,950,185	4	151,062,185	99.921%	99.185%
284,000	1	12,213	283,200	150,233,385	3	151,085,385	99.936%	99.372%
286,000	1	12,214	285,900	150,519,285	2	151,091,285	99.940%	99.562%
301,000	1	12,215	300,400	150,819,685	1	151,120,685	99.959%	99.760%
363,000	1	12,216	362,500	151,182,185	0	151,182,185	100.00%	100.00%
		12,216		151,182,185				

Billing Analysis Schedules Annualized Wastewater Revenue - Existing Rates

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Schedule: E-14A

Docket No.: 010492-WS

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Test Year Ended: December 31, 2000

Preparer: C.K. Lewis

Water [] or Sewer [X]

Customer Class: Residential

Meter Size: 5/8"

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
0	179	179	0	0	11,917	0	0.000%	0.000%
1,000	212	391	78,150	78,150	11,705	11,783,150	7.958%	0.053%
2,000	257	648	303,039	471,189	11,448	23,367,189	15.782%	0.318%
3,000	321	969	805,773	1,276,962	11,127	34,657,962	23.408%	0.862%
4,000	405	1,374	1,422,880	2,699,842	10,722	45,587,842	30.790%	1.823%
5,000	483	1,857	2,175,840	4,875,682	10,239	56,070,682	37.870%	3.293%
6,000	580	2,437	3,190,090	8,065,772	9,659	66,019,772	44.580%	5.448%
7,000	695	3,132	4,521,820	12,587,592	8,964	75,335,592	50.882%	8.502%
8,000	781	3,913	5,857,730	18,445,322	8,183	83,909,322	56.672%	12.458%
9,000	803	4,716	6,829,795	25,275,117	7,380	91,695,117	61.931%	17.071%
10,000	818	5,534	7,777,476	33,052,593	6,562	98,672,593	66.643%	22.324%
11,000	756	6,290	7,941,018	40,993,611	5,806	104,859,611	70.822%	27.687%
12,000	671	6,961	7,712,000	48,705,611	5,135	110,325,611	74.514%	32.896%
13,000	651	7,612	8,119,370	56,824,981	4,484	115,116,981	77.750%	38.380%
14,000	586	8,198	7,897,625	64,722,606	3,898	119,294,606	80.571%	43.714%
15,000	542	8,740	7,849,800	72,572,406	3,356	122,912,406	83.015%	49.015%
16,000	479	9,219	7,420,000	79,992,406	2,877	128,024,406	85.117%	54.027%
17,000	392	9,611	6,462,190	86,454,596	2,485	128,699,596	86.924%	58.391%
18,000	371	9,982	6,485,274	92,939,870	2,114	130,991,870	88.472%	62.772%
19,000	315	10,297	5,830,405	98,770,275	1,799	132,951,275	89.795%	66.709%
20,000	277	10,574	5,400,910	104,171,185	1,522	134,611,185	90.916%	70.357%
21,000	213	10,787	4,364,570	108,535,755	1,309	136,024,755	91.871%	73.305%
22,000	189	10,976	4,065,660	112,601,415	1,120	137,241,415	92.693%	76.051%
23,000	165	11,141	3,707,430	116,308,845	955	138,273,845	93.390%	78.555%
24,000	159	11,300	3,733,540	120,042,385	796	139,146,385	93.979%	81.077%
25,000	103	11,403	2,518,520	122,560,905	693	139,885,905	94.479%	82.778%
26,000	91	11,494	2,316,760	124,877,665	602	140,529,665	94.914%	84.342%
27,000	80	11,574	2,118,650	126,996,315	522	141,090,315	95.292%	85.773%
28,000	60	11,634	1,853,750	128,650,065	462	141,586,065	95.627%	86.890%
29,000	62	11,696	1,767,890	130,417,955	400	142,017,955	95.919%	88.084%
30,000	38	11,734	1,124,670	131,542,625	362	142,402,625	96.179%	88.844%
31,000	34	11,768	1,037,160	132,579,785	328	142,747,785	96.412%	89.544%
32,000	33	11,801	1,038,530	133,618,315	295	143,058,315	96.621%	90.246%
33,000	30	11,831	974,580	134,592,895	265	143,337,895	96.810%	90.904%
34,000	20	11,851	670,610	135,263,505	245	143,593,505	96.983%	91.357%
35,000	24	11,875	829,380	136,092,885	221	143,827,885	97.141%	91.917%
36,000	19	11,894	674,020	136,766,905	202	144,038,905	97.284%	92.372%
37,000	14	11,908	511,890	137,278,795	188	144,234,795	97.416%	92.718%
38,000	18	11,924	600,180	137,878,975	172	144,414,975	97.538%	93.123%
39,000	9	11,933	345,160	138,224,135	163	144,581,135	97.650%	93.356%
40,000	11	11,944	435,140	138,659,275	152	144,739,275	97.757%	93.650%
41,000	10	11,954	404,370	139,063,645	142	144,885,645	97.856%	93.923%
42,000	9	11,963	372,600	139,436,245	133	145,022,245	97.948%	94.175%
43,000	10	11,973	425,070	139,861,315	123	145,150,315	98.034%	94.462%
44,000	8	11,981	348,070	140,209,385	115	145,269,385	98.115%	94.697%
45,000	4	11,985	177,770	140,387,155	111	145,382,155	98.191%	94.817%
46,000	8	11,993	363,810	140,750,965	103	145,488,965	98.263%	95.063%
47,000	5	11,998	231,660	140,982,625	98	145,588,625	98.330%	95.220%
48,000	9	12,007	426,520	141,409,145	89	145,681,145	98.393%	95.508%
49,000	2	12,009	96,870	141,506,015	87	145,769,015	98.452%	95.573%
50,000	2	12,011	98,910	141,604,925	85	145,854,925	98.510%	95.640%
51,000	1	12,012	50,740	141,655,665	84	145,939,665	98.568%	95.674%
52,000	5	12,017	256,460	141,912,125	79	146,020,125	98.622%	95.847%
53,000	3	12,020	158,420	142,070,545	76	146,098,545	98.675%	95.954%

Billings Analysis Schedules Annualized Wastewater Revenue - Existing Rates

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Schedule: E-14A

Docket No.: 010492-WS

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Test Year Ended: December 31, 2000

Preparer: C.K. Lewis

Water [] or Sewer [X]

Customer Class: Residential

Meter Size: 5/8"

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
54,000	4	12,024	214,520	142,285,065	72	146,173,065	98.725%	96.099%
55,000	2	12,026	108,150	142,393,215	70	146,243,215	98.773%	96.172%
56,000	6	12,032	332,990	142,726,205	64	146,310,205	98.818%	96.397%
57,000	2	12,034	112,900	142,839,105	62	146,373,105	98.860%	96.473%
58,000	2	12,036	115,920	142,955,025	60	146,435,025	98.902%	96.552%
59,000	2	12,038	116,860	143,071,885	58	146,493,885	98.942%	96.631%
60,000	6	12,044	357,480	143,429,365	52	146,549,365	98.979%	96.872%
61,000	5	12,049	301,880	143,731,245	47	146,598,245	99.012%	97.076%
62,000	4	12,053	245,630	143,976,875	43	146,642,875	99.042%	97.242%
63,000	2	12,055	125,490	144,102,365	41	146,685,365	99.071%	97.327%
64,000	2	12,057	126,420	144,228,785	39	146,724,785	99.098%	97.412%
65,000	1	12,058	65,650	144,294,435	38	146,764,435	99.125%	97.456%
66,000	5	12,063	329,780	144,624,215	33	146,802,215	99.150%	97.679%
67,000	2	12,065	135,460	144,759,675	31	146,836,675	99.173%	97.771%
68,000	1	12,066	67,660	144,827,355	30	146,867,355	99.194%	97.816%
70,000	1	12,067	69,590	144,898,945	29	146,926,945	99.234%	97.863%
74,000	1	12,068	73,120	144,970,065	28	147,042,065	99.312%	97.913%
75,000	2	12,070	149,010	145,119,075	26	147,069,075	99.330%	98.013%
76,000	2	12,072	150,910	145,269,985	24	147,093,985	99.347%	98.115%
77,000	1	12,073	76,460	145,346,445	23	147,117,445	99.363%	98.167%
81,000	1	12,074	80,820	145,427,265	22	147,209,265	99.425%	98.221%
82,000	2	12,072	163,760	145,591,025	20	147,231,025	99.440%	98.332%
86,000	1	12,073	85,680	145,676,705	19	147,310,705	99.494%	98.390%
88,000	1	12,073	87,640	145,764,345	19	147,436,345	99.578%	98.449%
89,000	1	12,074	88,480	145,852,825	18	147,454,825	99.591%	98.509%
93,000	1	12,075	92,140	145,944,965	17	147,525,965	99.639%	98.571%
94,000	1	12,076	93,080	146,038,045	16	147,542,045	99.650%	98.634%
95,000	1	12,076	94,820	146,132,865	15	147,557,865	99.660%	98.698%
101,000	1	12,077	100,860	146,233,725	14	147,647,725	99.721%	98.766%
103,000	1	12,077	102,680	146,336,385	14	147,778,385	99.809%	98.835%
106,000	1	12,078	105,210	146,441,595	13	147,819,595	99.837%	98.907%
107,000	1	12,079	106,490	146,548,085	12	147,832,085	99.846%	98.978%
110,000	1	12,079	109,380	146,657,465	11	147,867,465	99.870%	99.052%
112,000	1	12,080	111,940	146,769,405	10	147,889,405	99.884%	99.128%
113,000	1	12,080	112,380	146,881,785	9	147,898,785	99.891%	99.204%
116,000	1	12,081	115,750	146,997,535	8	147,925,535	99.909%	99.282%
121,000	1	12,082	120,760	147,118,295	7	147,965,295	99.936%	99.364%
128,000	1	12,083	127,270	147,245,565	6	148,013,565	99.968%	99.450%
134,000	0	12,083	0	147,245,565	6	148,049,565	99.993%	99.450%
144,000	1	12,084	142,440	147,388,005	5	148,108,005	100.032%	99.546%
148,000	0	12,084	0	147,388,005	5	148,128,005	100.046%	99.546%
163,000	0	12,084	0	147,388,005	5	148,203,005	100.096%	99.546%
189,000	1	12,085	188,540	147,576,545	4	148,332,545	100.184%	99.673%
207,000	1	12,086	206,390	147,782,935	3	148,403,935	100.232%	99.812%
274,000	0	12,086	0	147,782,935	3	148,604,935	100.368%	99.812%
278,000	1	12,087	277,680	148,060,615	2	148,616,615	100.376%	100.000%
284,000	0	12,086	0	148,060,615	2	148,628,615	100.384%	100.000%
301,000	0	12,087	0	148,060,615	2	148,662,615	100.407%	100.000%
363,000	0	12,087	0	148,060,615	2	148,786,615	100.49%	100.00%
	12,096		148,080,615					

Company: Zellwood Station Co-op, Inc.

Schedule: E-14B

Docket No.: 010492-W/S

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Test Year Ended: December 31, 2000

Preparer: C.K. Lewis

Water [X] or Sewer []

Customer Class: General Service

Meter Size: 1"

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.

Consumption Level	Number of Bills	Cumulative Bills	Cumulative Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Consolidated Percent Of Total
21,000	0	0	0	0	24	504,000	43.070%	0.000%
22,000	2	2	43,890	43,890	22	527,890	45.111%	3.751%
23,000	0	2	0	43,890	22	549,890	46.992%	3.751%
24,000	0	2	0	43,890	22	571,890	48.872%	3.751%
25,000	0	2	0	43,890	22	593,890	50.752%	3.751%
26,000	0	2	0	43,890	22	615,890	52.632%	3.751%
27,000	0	2	0	43,890	22	637,890	54.512%	3.751%
28,000	1	3	27,050	70,940	21	658,940	56.311%	6.062%
29,000	0	3	0	70,940	21	679,940	58.105%	6.062%
30,000	0	3	0	70,940	21	700,940	59.900%	6.062%
31,000	1	4	30,700	101,640	20	721,640	61.669%	8.686%
32,000	1	5	31,400	133,040	19	741,040	63.326%	11.369%
33,000	0	5	0	133,040	19	760,040	64.950%	11.369%
34,000	0	5	0	133,040	19	779,040	66.574%	11.369%
35,000	2	7	68,880	201,920	17	796,920	68.102%	17.255%
36,000	0	7	0	201,920	17	813,920	69.555%	17.255%
37,000	0	7	0	201,920	17	830,920	71.007%	17.255%
38,000	0	7	0	201,920	17	847,920	72.460%	17.255%
39,000	0	7	0	201,920	17	864,920	73.913%	17.255%
40,000	0	7	0	201,920	17	881,920	75.366%	17.255%
41,000	0	7	0	201,920	17	898,920	76.818%	17.255%
42,000	0	7	0	201,920	17	915,920	78.271%	17.255%
43,000	0	7	0	201,920	17	932,920	79.724%	17.255%
44,000	2	9	87,100	289,020	15	949,020	81.100%	24.699%
45,000	0	9	0	289,020	15	964,020	82.381%	24.699%
46,000	1	10	45,200	334,220	14	978,220	83.595%	28.561%
47,000	1	11	46,270	380,490	13	991,490	84.729%	32.515%
48,000	1	12	47,240	427,730	12	1,003,730	85.775%	36.552%
49,000	2	14	96,130	523,860	10	1,013,860	86.641%	44.767%
50,000	0	14	0	523,860	10	1,023,860	87.495%	44.767%
51,000	1	15	50,100	573,960	9	1,032,960	88.273%	49.048%
52,000	1	16	51,250	625,210	8	1,041,210	88.978%	53.428%
53,000	1	17	52,290	677,500	7	1,048,500	89.601%	57.897%
54,000	1	18	53,970	731,470	6	1,055,470	90.196%	62.509%
55,000	0	18	0	731,470	6	1,061,470	90.709%	62.509%
56,000	1	19	56,000	787,470	5	1,067,470	91.222%	67.294%
57,000	0	19	0	787,470	5	1,072,470	91.649%	67.294%
58,000	0	19	0	787,470	5	1,077,470	92.077%	67.294%
59,000	0	19	0	787,470	5	1,082,470	92.504%	67.294%
60,000	0	19	0	787,470	5	1,087,470	92.931%	67.294%
61,000	0	19	0	787,470	5	1,092,470	93.358%	67.294%
62,000	0	19	0	787,470	5	1,097,470	93.786%	67.294%
63,000	0	19	0	787,470	5	1,102,470	94.213%	67.294%
64,000	0	19	0	787,470	5	1,107,470	94.640%	67.294%
65,000	1	20	64,720	852,190	4	1,112,190	95.044%	72.825%
66,000	0	20	0	852,190	4	1,116,190	95.385%	72.825%
67,000	0	20	0	852,190	4	1,120,190	95.727%	72.825%
68,000	1	21	67,400	919,590	3	1,123,590	96.018%	78.585%
69,000	0	21	0	919,590	3	1,126,590	96.274%	78.585%
70,000	1	22	69,700	989,290	2	1,129,290	96.505%	84.541%
71,000	0	22	0	989,290	2	1,131,290	96.676%	84.541%
72,000	0	22	0	989,290	2	1,133,290	96.847%	84.541%
73,000	0	22	0	989,290	2	1,135,290	97.018%	84.541%
74,000	0	22	0	989,290	2	1,137,290	97.188%	84.541%
75,000	0	22	0	989,290	2	1,139,290	97.359%	84.541%
76,000	0	22	0	989,290	2	1,141,290	97.530%	84.541%
77,000	0	22	0	989,290	2	1,143,290	97.701%	84.541%
78,000	0	22	0	989,290	2	1,145,290	97.872%	84.541%
79,000	0	22	0	989,290	2	1,147,290	98.043%	84.541%
80,000	0	22	0	989,290	2	1,149,290	98.214%	84.541%

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
 Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000
 Water [X] or Sewer []
 Customer Class: General Service
 Meter Size: 1"

Florida Public Service Commission

Schedule: E-14B
 Page of 3
 Preparer: C.K. Lewis

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Consolidated Percent Of Total
81,000	0	22	0	989,290	2	1,151,290	98.385%	84.541%
82,000	0	22	0	989,290	2	1,153,290	98.556%	84.541%
83,000	0	22	0	989,290	2	1,155,290	98.727%	84.541%
84,000	0	22	0	989,290	2	1,157,290	98.898%	84.541%
85,000	0	22	0	989,290	2	1,159,290	99.069%	84.541%
86,000	0	22	0	989,290	2	1,161,290	99.239%	84.541%
87,000	0	22	0	989,290	2	1,163,290	99.410%	84.541%
88,000	1	23	87,100	1,076,390	1	1,164,390	99.504%	91.984%
89,000	0	23	0	1,076,390	1	1,165,390	99.590%	91.984%
90,000	0	23	0	1,076,390	1	1,166,390	99.675%	91.984%
91,000	0	23	0	1,076,390	1	1,167,390	99.761%	91.984%
92,000	0	23	0	1,076,390	1	1,168,390	99.846%	91.984%
93,000	0	23	0	1,076,390	1	1,169,390	99.932%	91.984%
94,000	1	24	93,800	1,170,190	0	1,170,190	100.00%	100.00%
	24		1,170,190					

Billing Analysis Schedules Annualized Wastewater Revenue - Existing Rates

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Water [] or Sewer [X]

Customer Class: General Service

Meter Size: 1"

Florida Public Service Commission

Schedule: E-14B

Page 1 of 1

Preparer: C.K. Lewis

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
0	0	0	0	0	24	0	0.000%	0.000%
22,000	2	2	43,890	43,890	22	527,890	45.111%	3.751%
28,000	1	3	27,050	70,940	21	656,940	56.311%	6.062%
31,000	1	4	30,700	101,640	20	721,640	61.669%	8.686%
32,000	1	5	31,400	133,040	19	741,040	63.326%	11.369%
35,000	2	7	68,880	201,920	17	796,920	68.102%	17.255%
44,000	2	9	87,100	289,020	15	949,020	81.100%	24.699%
46,000	1	10	45,200	334,220	14	978,220	83.595%	28.561%
47,000	1	11	46,270	380,490	13	991,490	84.729%	32.515%
48,000	1	12	47,240	427,730	12	1,003,730	85.775%	36.552%
49,000	2	14	96,130	523,860	10	1,013,860	86.641%	44.767%
51,000	1	15	50,100	573,960	9	1,032,960	88.273%	49.048%
52,000	1	16	51,250	625,210	8	1,041,210	88.978%	53.428%
53,000	1	17	52,290	677,500	7	1,048,500	89.601%	57.897%
54,000	1	18	53,970	731,470	6	1,055,470	90.196%	62.509%
64,000	1	19	56,000	787,470	5	1,107,470	94.640%	67.294%
65,000	1	20	64,720	852,190	4	1,112,190	95.044%	72.825%
68,000	1	21	67,400	919,590	3	1,123,590	96.018%	78.585%
70,000	1	22	69,700	989,290	2	1,129,290	96.505%	84.541%
88,000	1	23	87,100	1,076,390	1	1,164,390	99.504%	91.984%
94,000	1	24	93,800	1,170,190	0	1,170,190	100.00%	100.00%

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1,170,190

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Water [X] or Sewer []

Customer Class: Commercial

Meter Size: 1 & 1/2"

Schedule: E-14C

Page 1 of 1

Preparer: C.K. Lewis

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Consolidated Percent Of Total
0	0	0	0	0	12	0	0.000%	0.000%
1,000	0	0	0	0	12	12,000	29.851%	0.000%
2,000	1	1	1,600	1,600	11	23,600	58.706%	3.980%
3,000	5	6	12,200	13,800	6	31,800	79.104%	34.328%
4,000	4	10	13,900	27,700	2	35,700	88.806%	68.805%
5,000	1	11	4,700	32,400	1	37,400	93.035%	80.597%
6,000	0	11	0	32,400	1	38,400	95.522%	80.597%
7,000	0	11	0	32,400	1	39,400	98.010%	80.597%
8,000	1	12	7,800	40,200	0	40,200	100.000%	100.000%
9,000	0	12	0	40,200	0	40,200	100.000%	100.000%
10,000	0	12	0	40,200	0	40,200	100.00%	100.00%
	12		40,200					

Billing Analysis Schedules Annualized Wastewater Revenue - Existing Rates

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Water [] or Sewer [X]

Customer Class: General Service

Meter Size: 2"

Florida Public Service Commission

Schedule: E-14C

Page 1 of 1

Preparer: C.K. Lewis

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
0	0	0	0	0	12	0	0.000%	0.000%
6,000	4	4	21,710	21,710	8	69,710	68.270%	21.261%
7,000	4	8	26,460	48,170	4	76,170	74.596%	47.175%
10,000	1	9	9,480	57,650	3	87,650	85.839%	56.459%
11,000	1	10	10,420	68,070	2	90,070	88.209%	66.663%
15,000	1	11	14,840	82,910	1	97,910	95.887%	81.197%
20,000	1	12	19,200	102,110	0	102,110	100.00%	100.00%
	12		102,110					

Company: Zellwood Station Co-op, Inc.

Schedule: E-14D

Docket No.: 010492-WS

Page 1 of 1

Test Year Ended: December 31, 2000

Preparer: C.K. Lewis

Water [X] or Sewer [X]

Customer Class: General Service

Meter Size: 2"

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Consolidated Percent Of Total
0	6	6	0	0	30	0	0.000%	0.000%
6,000	4	10	21,710	21,710	26	177,710	7.856%	0.960%
7,000	4	14	26,460	48,170	22	202,170	8.938%	2.130%
10,000	1	15	9,480	57,650	21	267,650	11.832%	2.549%
11,000	1	16	10,420	68,070	20	288,070	12.735%	3.009%
15,000	1	17	14,840	82,910	19	367,910	16.265%	3.665%
20,000	1	18	19,200	102,110	18	462,110	20.429%	4.514%
32,000	1	19	31,300	133,410	17	677,410	29.947%	5.898%
33,000	1	20	32,500	165,910	16	693,910	30.677%	7.335%
69,000	1	21	68,800	234,710	15	1,269,710	56.132%	10.376%
79,000	1	22	79,000	313,710	14	1,419,710	62.763%	13.869%
91,000	1	23	90,100	403,810	13	1,586,810	70.150%	17.852%
96,000	1	24	95,400	499,210	12	1,651,210	72.997%	22.069%
105,000	1	25	104,500	603,710	11	1,758,710	77.750%	26.689%
106,000	1	26	105,400	709,110	10	1,769,110	78.210%	31.349%
120,000	1	27	119,300	828,410	9	1,908,410	84.368%	36.623%
127,000	1	28	126,800	955,210	8	1,971,210	87.144%	42.228%
131,000	1	29	130,600	1,085,810	7	2,002,810	88.541%	48.002%
157,000	1	30	157,000	1,242,810	6	2,184,810	96.587%	54.943%
158,000	2	32	314,900	1,557,710	4	2,189,710	96.804%	68.864%
160,000	1	33	159,700	1,717,410	3	2,197,410	97.144%	75.924%
161,000	1	34	160,600	1,878,010	2	2,200,010	97.259%	83.024%
163,000	1	35	162,100	2,040,110	1	2,203,110	97.396%	90.190%
222,000	1	36	221,900	2,262,010	0	2,262,010	100.00%	100.00%
	36		2,262,010					

Billing Analysis Schedules Annualized Wastewater Revenue - Existing Rates
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000
Water [] or Sewer [X]
Customer Class: Residential
Meter Size: 4"

Florida Public Service Commission

Schedule: E-14D
 Page 1 of 1
 Preparer: C.K. Lewis

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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Percent Of Total
0	0	0	0	0	12	0	0.000%	0.000%
110,000	1	1	110,000	110,000	11	1,320,000	51.696%	4.308%
116,000	1	2	116,000	226,000	10	1,386,000	54.281%	8.851%
149,000	1	3	149,000	375,000	9	1,716,000	67.205%	14.686%
200,000	1	4	200,000	575,000	8	2,175,000	85.181%	22.519%
214,000	1	5	214,000	789,000	7	2,287,000	89.567%	30.900%
228,000	1	6	228,000	1,017,000	6	2,385,000	93.405%	39.829%
229,000	1	7	228,900	1,245,900	5	2,390,900	93.636%	48.794%
249,000	1	7	249,000	1,494,900	4	2,490,900	97.552%	58.545%
256,000	1	8	255,100	1,750,000	3	2,518,000	98.614%	68.536%
256,000	1	9	258,000	2,008,000	2	2,520,000	98.692%	78.640%
264,000	1	10	264,000	2,272,000	1	2,536,000	99.319%	88.979%
282,000	1	11	281,400	2,553,400	0	2,553,400	100.00%	100.00%
	12		2,553,400					

Billing Analysis Schedules Annualized Revenue per FPSC July 2001 Order No. 01-1440
Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-W5
Test Year Ended: December 31, 2000
Water [X] or Sewer []
Customer Class: General Service
Motor Size: 4"

Florida Public Service Commission

Schedule: E-14E
 Page 1 of 1
 Preparer: C.K. Lewis

Explanation: Provide a billing analysis for each class of service by motor size. For applicants having master metered multiple dwellings, provide number of bills at each level by motor 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.

Consumption Level	Number of Bills	Cumulative Bills	Consumed Gallons	Cumulative Gallons	Reversed Bills	Consolidated Gallons	Consolidated Percent	Consolidated Percent Of Total
0	0	0	0	0	12	0	0.000%	0.000%
110,000	1	1	110,000	110,000	11	1,320,000	51.696%	4.308%
116,000	1	2	116,000	226,000	10	1,386,000	54.281%	8.851%
149,000	1	3	149,000	375,000	9	1,716,000	67.205%	14.686%
200,000	1	4	200,000	575,000	8	2,175,000	85.181%	22.519%
214,000	1	5	214,000	789,000	7	2,287,000	89.567%	30.900%
228,000	1	6	228,000	1,017,000	6	2,385,000	93.405%	39.829%
229,000	1	7	228,900	1,245,900	5	2,380,900	93.636%	48.794%
249,000	1	8	249,000	1,494,900	4	2,490,900	97.552%	58.545%
256,000	1	9	255,100	1,750,000	3	2,516,000	98.614%	68.636%
258,000	1	10	258,000	2,008,000	2	2,524,000	98.849%	78.640%
264,000	1	11	264,000	2,272,000	1	2,536,000	99.319%	88.979%
282,000	1	12	281,400	2,553,400	0	2,553,400	100.00%	100.00%
	12		2,553,400					

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule F-1
Page 1 of 1
Preparer: G. Morse

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
1	11,029,000	0	10,277,000	55,000	697,000	
2	10,780,000	0	9,452,000	190,000	1,138,000	
3	14,291,000	0	10,786,000	265,000	3,240,000	
4	14,332,000	0	13,411,000	165,000	756,000	
5	18,302,000	0	13,076,000	210,000	5,016,000	
6	17,364,000	0	18,101,000	200,000	(937,000)	
7	14,744,000	0	15,429,000	250,000	(935,000)	
8	13,800,000	0	13,481,000	30,000	289,000	
9	11,421,000	0	13,097,000	135,000	(1,811,000)	
10	15,539,000	0	10,735,000	90,000	4,714,000	
11	15,915,000	0	15,043,000	200,000	672,000	
12	13,689,000	0	14,319,000	65,000	(695,000)	
Total	171,206,000	0	157,207,000	1,855,000	12,144,000	7.09%

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Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule F-2
Page 1 of 1
Preparer: G. Morse

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 the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	5,828,000				5,828,000	
2	5,307,000				5,307,000	
3	5,518,000				5,518,000	
4	5,400,000				5,400,000	
5	5,115,000				5,115,000	
6	4,800,000				4,800,000	
7	4,960,000				4,960,000	
8	4,526,000				4,526,000	
9	4,980,000				4,980,000	
10	5,363,000				5,363,000	
11	5,640,000				5,640,000	
12	5,952,000				5,952,000	
Total	63,389,000				63,389,000	

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Water Treatment Plant Data

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Schedule F-3

Docket No.: 010492-WS

Page 1 of 1

Test Year Ended: December 31, 2000

Preparer: G. Morse

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

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		DATE	GPD
1.	Plant Capacity (Source of Supply w/both wells) Reliable Capacity (largest well out of service) The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		2,613,600 1,173,600
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	06/18/00	919,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(1) 06/18/00 (2) 06/19/00 (3) 06/20/00 (4) 06/04/00 (5) 06/05/00	919,000 856,000 853,000 852,000 803,000
		AVERAGE	856,600
4.	Average Daily Flow		469,058
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		120,000

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule F-4
 Page 1 of 1
 Preparer: G. Morse

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 Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		300,000
2.	Average Daily Flow Max Month 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.	December	192,000

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule F-5
Page 1 of 2
Preparer: G. Morse

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

Recap Schedules: A-5,A-9,B-13

90.00% See Page 2

Water Plant Used and Useful

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule F-5
 Page 2 of 2
 Preparer: G. Morse

Line No.		Amounts
Capacity of Water Plant:		
1	Total Source of Supply (GPD)	2,613,600
2	Reliable Capacity w/One Well Out of Service (GPD)	1,173,600
3	Maximum Daily Flow (GPD)	919,000
4	Average Daily Flow (GPD)	469,058
5	Fire Flow Capacity (GPD)	120,000
Growth in ERC:		
6	Annual Growth	5
7	Five Year Statutory Growth	25
Flow Associated with Growth:		
8	Average ERC's for Test Year	1,070
9	Use Per ERC based on MDD (GPD)	859
10	Flow (Max Day) (GPD)	21,472
Excessive Unaccounted for Water:		
11	Percent (Above 10% Limitation)	0
12	Amount (GPD)	0
13	Percentage Used and Useful - Calculated	90.36%
14	Percentage Used and Useful - Rounded	90.00%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule F-6
Page 1 of 2
Preparer: G. Morse

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).

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

65.00% See Page 2

Wastewater Plant Used and Useful

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule F-6
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 Preparer: G. Morse

Line No.		Amounts
Capacity of Wastewater Plant:		
1	Permitted Capacity (AADF) (GPD)	300,000
2	Capacity of Effluent Disposal System	300,000
3	Maximum Daily Flow (GPD) From Schedule F-4	192,000
4	Average Daily Flow (GPD)	173,668
5	Fire Flow Capacity (GPD)	-
Growth in ERC:		
6	Annual Growth	5
7	Five Year Statutory Growth	25
Flow Associated with Growth:		
8	Average ERC's for Test Year	1,070
9	Use Per ERC based on MDD (GPD)	179
10	Flow (Max Day) (GPD)	4,486
Excessive Infiltration:		
11	Percent (Above 10% Limitation)	0
12	Amount (GPD)	0
13	Percentage Used and Useful - Calculated	65.50%
14	Percentage Used and Useful - Rounded	65.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.
Docket No.: 010492-WS
Test Year Ended: December 31, 2000

Schedule F-7
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Preparer: G. Morse

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

91.00% See Page 2

Distribution/Collection System Used and Useful

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Schedule F-7

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Preparer: G. Morse

Line No.		Amounts
	Capacity of Water Distribution/Wastewater Collection Systems:	
1	Capacity (Lots) without Expansion Where Lines Installed	1,200
2	Average Number of Lots Served During Test Year	1,070
	Growth in Lots Connected:	
3	Annual Growth	5
4	Five Year Statutory Growth	25
5	Percentage Used and Useful - Calculated	91.25%
6	Percentage Used and Useful - Rounded	91.00%

Margin Reserve Calculations

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Schedule F-8

Docket No.: 010492-WS

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Test Year Ended: December 31, 2000

Preparer: G. Morse

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

See Page 2 of F-5,F-6,F-7

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule F-9
 Page 1 of 1
 Preparer: G. Morse

Explanation: Provide the following information in order to calculate the average growth in ERCs 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	Beginning	SFR Customers Ending		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	1996	990	993		992	Unmetered	Unknown	Unmetered		---
2	1997	995	995		995	Unmetered	Unknown	Unmetered		0.30%
3	1998	995	997		996	Unmetered	Unknown	Unmetered		0.10%
4	1999	997	1,008		1,003	108,809,320	108,484	123,409,000 (1)	1,138	0.70%
5	2000	1,008	1,011		1,010	151,182,185	149,685	157,207,985	1,050	0.70%
Average Growth Through 5-Year Period (Col. 8)										0.45%

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(1) Represents 11 months of data.

Company: Zellwood Station Co-op, Inc.
 Docket No.: 010492-WS
 Test Year Ended: December 31, 2000

Schedule F-10
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 Preparer: G. Morse

Explanation: Provide the following information in order to calculate the average growth in ERCs 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	Beginning	SFR Customers		Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	1996	990	993		992	unknown	unknown			---
2	1997	995	995		995	unknown	unknown			0.30%
3	1998	995	997		996	unknown	unknown	66,462,000		0.10%
4	1999	997	1,008		1,003	unknown	unknown	62,974,000		0.70%
5	2000	1,008	1,011		1,010	unknown	unknown	62,081,000		0.70%
Average Growth Through 5-Year Period (Col. 8)										0.45%

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