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CENTRAL FLORIDA OFFICE
650 S. NORTH LAKE BLVD., SUITE 420
ALTAMONTE SPRINGS, FLORIDA 32701
(407) 830-6331
FAX (407) 830-8522

CHRIS H. BENTLEY, PA.
ROBERT C. BRANNAN
F. MARSHALL DEFENDING
MARTIN S. FRIEDMAN, PA.
JOHN R. JENKINS, PA.
STEVEN T. MINDLIN, PA.
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, PA.
DIANE D. TREMOR, PA.
JOHN L. WHARTON

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August 16, 2002

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Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 020409-SU; Application of Utilities, Inc. of Sandalhaven for Rate
Increase in Charlotte County, Florida
Our File No.: 30057.10

Dear Ms. Bayo:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates **08679-02**
- Sixteen (16) copies of the minimum filing requirements (Exhibit "1") **08680-02**
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida
Administrative Code (Exhibit "2") **08681-02**
- Two (2) copies of the Billing Analysis (Exhibit "3") **08682-02**
- Two (2) copies of the additional engineering information (Exhibit "4") **08683-02**
- One (1) detailed map (Exhibit "5") **08684-02**

Vandover
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Map forwarded to ECF/REVELL

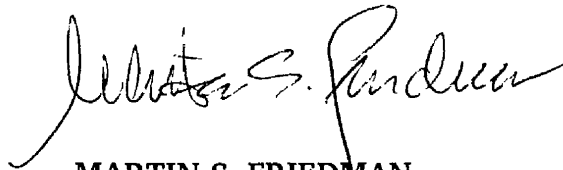
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Ms. Blanca Bayo
August 16, 2002
Page 2

- Three (3) copies of the Distribution of Expenses , Year End 2001 (Exhibit "6") 08685-02
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "7") 08686-02
- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "8") 08687-02
- Our check in the amount of \$2,000.00 representing the appropriate filing fee.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF:dmp
Enclosures

cc: Mr. Steve Lubertozzi
Mr. Don Rassmussen
Mr. Frank Seidman
Chairman, Charlotte County Board of County Commissioners

Utilities\Sandalhaven\increaserate.app

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

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

FOR

UTILITIES INC. OF SANDALHAVEN - Docket No. 020409-SU

Exact Legal Name of Utility

VOLUME I



DOCUMENT NUMBER-DATE
08680 AUG 16 2001
FPSC-COMMISSION CLERK

FOR THE

TEST YEAR ENDED: DECEMBER 31, 2001

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

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] Projected []

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,685,206	\$ -	\$ 1,685,206	A-6
2	Utility Land & Land Rights	225,000		225,000	A-6
3	Less: Non-Used & Useful Plant	-	(120,350) A	(120,350)	A-7
4	Construction Work in Progress	8,546	(8,546) B	-	A-18
5	Less: Accumulated Depreciation	(565,289)		(565,289)	A-10
6	Less: CIAC	(1,607,051)		(1,607,051)	A-12
7	Accumulated Amortization of CIAC	544,039	47,715 C	591,754	A-14, A-3
8	Acquisition Adjustments	448,387	(448,387) D	-	A-18
9	Accum. Amort. of Acq. Adj.				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	29,531 E	29,531	A-17, A-3
12	Total Rate Base	\$ 738,837	\$ (500,036)	\$ 238,802	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 1 of 1
 Docket No.: 020409-SL
 Preparer: Seidman, F.

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

Line No.	Description	Water	Wastewater
1	<u>(A) Non Used & Useful Plant in Service (Page A-7)</u>		\$ (120,350)
2	<u>(B) CWIP</u>		
3	CWIP not included in rate base		\$ (8,546)
4	<u>(C) Accumulated Amortization of CIAC</u>		
5	1) Impute amortization not accrued in 1999		\$ 47,715
6	<u>(D) Acquisition Adjustment</u>		
7	Positive Acquisition Adjustments not included in rate base		\$ (448,387)
8	<u>(E) Working Capital</u>		
9	Adjustments to O&M (Page A-17), divided by 8		\$ 29,531
			(500,036)

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	08/31/98 Balance per Order No. PSC-99-2114-PAA-SU		\$ 1,606,000
2	1998 Additions		-
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	-	1,606,000
6	1999 Additions		114,991
7	1999 Retirements		7,796
8	1999 Adjustments		
9	12/31/99 Balance	-	1,713,195
10	2000 Additions		158,125
11	2000 Retirements		4,658
12	2000 Adjustments		
13	12/31/00 Balance	-	1,866,662
14	2001 Additions		92,971
15	2001 Retirements		5,884
16	2001 Adjustments		
17	12/31/01 Balance	-	1,953,749

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

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

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

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) PriorYear 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$76,921	\$76,921	\$76,921		
3	352.1 Franchises	25,069	25,069	25,069		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	94,652	94,652	94,652		
9	361.2 Collection Sewers - Gravity	543,461	544,609	544,035		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	76,532	76,889	76,711		
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	308,965	371,705	340,335		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	225,000	225,000	225,000		
23	354.4 Structures & Improvements	249,371	249,371	249,371	33.78%	84,241
24	380.4 Treatment & Disposal Equipment	241,063	256,114	248,589	33.78%	83,976
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	388	407	397		
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	9,573	14,027	11,800		
35	394.5 Laboratory Equipment	3,768	3,768	3,768		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	11,899	15,217	13,558		
40	TOTAL	\$ 1,866,662	\$ 1,953,748	\$ 1,910,206		\$ 168,217

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

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

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

Line No.	(1) Description	(2) Average Non-Used Per Books	(3) Utility Adjustments	(4) Balance (Non-Used) Per Utility
WATER				
1	Plant in Service			\$ -
2	Land			-
3	Accumulated Depreciation			-
4	Other (Explain)			
5	Total	\$ -	\$ -	\$ -
WASTEWATER				
6	Plant in Service	\$ -	\$ 168,217	\$ 168,217
7	Land	-	-	-
8	Accumulated Depreciation	-	(47,867)	(47,867)
9	Other (Explain)			
10	Total	\$ -	\$ 120,350	\$ 120,350

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	08/31/98 Balance per Order No. PSC-99-2114-PAA-SU		\$ 507,749
2	1998 Additions		
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	-	507,749
6	1999 Additions		3,268
7	1999 Retirements		7,796
8	1999 Adjustments		
9	12/31/99 Balance	-	503,221
10	2000 Additions		44,823
11	2000 Retirements		4,658
12	2000 Adjustments		
13	12/31/00 Balance	-	543,386
14	2001 Additions		49,690
15	2001 Retirements		5,884
16	2001 Adjustments		
17	12/31/01 Balance	-	587,192

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No. 020409-SU
Schedule Year Ended: December 31, 2001
Historic 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: Seidman, F
Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	18,946	20,866	19,906		
3	352.1 Franchises	13,128	13,754	13,441		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	36,232	39,389	37,811		
9	361.2 Collection Sewers - Gravity	187,060	200,491	193,775		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	35,244	37,256	36,250		
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	116,133	124,003	120,068		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	108,578	116,388	112,483	33.78%	37,998
24	380.4 Treatment & Disposal Equipment	26,077	32,351	29,214	33.78%	9,869
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	-	(290)	(145)		
31	390.5 Office Furniture & Equipment		26	13		
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	(974)	(376)	(675)		
35	394.5 Laboratory Equipment	(207)	44	(82)		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	3,169	3,290	3,230		
40	TOTAL	\$ 543,387	\$ 587,192	\$ 565,289		\$ 47,867

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: A-11
Page 1 of 1
Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	08/31/98 Balance per Order No. PSC-99-2114-PAA-SU		1,539,376
2	1998 Additions		
3	1998 Adjustments		
4	12/31/98 Balance	0	1,539,376
5	1999 Additions		64,550
6	1999 Adjustments		
7	12/31/99 Balance	0	1,603,926
8	2000 Additions		1,250
9	2000 Adjustments		
10	12/31/00 Balance	0	1,605,176
11	2001 Additions		3,750
12	2001 Adjustments		
13	12/31/01 Balance	0	1,608,926

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

Schedule: A-12
Page 1 of 1
Preparer: Seidman, F.

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 12/31/00	(3) Test Year 12/31/01	(4) Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other - Undistr. Service Availability Fees			-
6	Total CIAC (1)			\$ -
7	Total	\$ -	\$ -	\$ -
WASTEWATER				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Lines			-
11	Other (Describe)			-
12	Total CIAC (1)	\$ 1,605,176	\$ 1,608,926	\$ 1,607,051
13	Total	\$ 1,605,176	\$ 1,608,926	\$ 1,607,051

Note (1): Utility does not break-out CIAC by classification. Balance includes cash, property and meter fees.

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: A-13
Page 1 of 1
Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	08/31/98 Balance per Order No. PSC-99-2114-PAA-SU		\$ 471,504
2	1998 Additions		
3	1998 Adjustments		
4	12/31/98 Balance	0	471,504
5	1999 Additions		
6	1999 Adjustments		
7	12/31/99 Balance	0	471,504
8	2000 Additions		48,325
9	2000 Adjustments		
10	12/31/00 Balance	0	519,829
11	2001 Additions		48,420
12	2001 Adjustments		
13	12/31/01 Balance	0	568,249

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1) Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other (Describe)			-
6	Total CIAC (1)			\$ -
7	Total	\$ -	\$ -	\$ -
WASTEWATER				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Lines			-
11	Other (Describe)			-
12	Total CIAC (1)	\$ 519,829	\$ 568,249	\$ 544,039
13	Total	\$ 519,829	\$ 568,249	\$ 544,039
14	Note (1): Utility does not break-out CIAC Accumulated Amortization by classification.			

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

Schedule: A-15
 Page 1 of 1
 Preparer: Seidman, F.

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.

Line
No.

1 AFUDUC rates since transfer and rate base established as of 8/31/98:

	<u>Jan - Jun</u>	<u>Jul - Dec</u>
1999	9.74%	9.97%
2000	9.96%	10.40%
2001	10.11%	9.36%

Per Rule 25-30 116(3)(a), the requested monthly discounted AFUDC rate, going forward is:

$$M = [(1 + A/100)^{1/12} - 1] \times 100$$

where,

A = annual AFUDC rate (see Sch. D-1) = 9.34%

M = 0.746600%

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: A-16
Page 1 of 1
Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	08/31/98 Balance per Order No. PSC-99-2114-PAA-SU	\$ -	\$ -
2	1998 Additions		
3	1998 Adjustments		
4	12/31/98 Balance	-	-
5	1999 Additions		
6	1999 Adjustments		
7	12/31/99 Balance	-	-
8	2000 Additions		
9	2000 Adjustments		
10	12/31/00 Balance	-	-
11	2001 Additions		
12	2001 Adjustments		
13	12/31/01 Balance	-	-
14	1999 Additions thru 06/30/99		
15	1999 Adjustments thru 06/30/99		
16	06/30/99 Balance	\$ -	\$ -

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

Schedule: A-17
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No		Water	Sewer
1	<u>Final Rates - 12/31/01</u>		
2	Total O & M Expense per Page B-6		\$ 228,069
3	Adjustments to O & M expense per Page B-2	-	8,182
4	Total adjusted O & M expense	0	236,251
5	Divide by 8	8	8
6	Equals working capital	\$ -	\$ 29,531
7	<u>Interim Rates - 12/31/01</u>		
8	Total O & M Expense per Page B-6	\$ -	\$ 228,069
9	Adjustments to O & M expense per Page B-2 (Interim)	-	8,182
10	Total adjusted O & M expense	0	236,251
11	Divide by 8	8	8
12	Equals working capital	\$ -	\$ 29,531

Comparative Balance Sheet - Assets
 Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

Florida Public Service Commission
 Schedule: A-18
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1) ASSETS	(3) Test Year Ended 12/31/01	(4) Prior Year Ended 12/31/00
1	Utility Plant in Service	\$ 1,953,748	\$ 1,866,662
2	Construction Work in Progress	3,786	13,305
3	Other Utility Plant Adjustments (Net Acq Adj.)	<u>441,303</u>	<u>455,470</u>
4	GROSS UTILITY PLANT	2,398,838	2,335,437
5	Less: Accumulated Depreciation	<u>(587,191)</u>	<u>(543,386)</u>
6	NET UTILITY PLANT	<u>1,811,647</u>	<u>1,792,051</u>
7	Cash	1,840	1,875
8	Accounts Rec'b - customers	32,081	34,981
9	Notes Receivable		
10	Accts./Notes Rec'b - Assoc. Cos.		
11	Accts. Rec'b - Other		
12	Prepayments		
13	Allowance for Bad Debts		
14	Materials & Supplies		
15	Miscellaneous Current & Accrued Assets		
16	TOTAL CURRENT ASSETS	<u>33,921</u>	<u>36,856</u>
17	Unamortized Debt Discount & Exp.		
18	Prelim. Survey & Investigation Charges		
19	Clearing Accounts		
20	Deferred Rate Case Expense		
21	Other Miscellaneous Deferred Debits		
22	Accum. Deferred Income Taxes	<u>(21,990)</u>	
23	TOTAL OTHER ASSETS	<u>(21,990)</u>	<u>-</u>
25	TOTAL ASSETS	<u>\$ 1,823,578</u>	<u>\$ 1,828,907</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended:

Schedule: A-19
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1)	(3) Test Year Ended 12/31/01	(4) Prior Year Ended 12/31/00
	EQUITY CAPITAL & LIABILITIES		
1	Common Stock Issued	\$ 1,000	\$ 1,000
2	Preferred Stock Issued		
3	Additional Paid in Capital	662,275	622,944
4	Retained Earnings	(65,435)	(5,308)
5	Other Equity Capital		
6	TOTAL EQUITY CAPITAL	<u>597,840</u>	<u>618,636</u>
7	Bonds		
8	Reacquired Bonds		
9	Advances From Associated Companies		
10	Other Long-Term Debt		
11	TOTAL LONG-TERM DEBT	<u>-</u>	<u>-</u>
7	Accounts Payable	4,100	4,100
8	Notes Payable		
9	Notes & Accounts Payable - Assoc. Cos.	170,957	98,810
10	Customer Deposits	8,775	6,975
11	Accrued Taxes	1,000	1,000
12	Accrued Interest	230	156
13	Accrued Dividends		
14	Misc. Current and Accrued Liabilities		
15	TOTAL CURRENT & ACCRUED LIABILITIES	<u>185,062</u>	<u>111,041</u>
16	Advances for Construction		
17	Other Deferred Credits		
18	Accum. Deferred ITC's		
19	Operating Reserves		
20	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>
21	Contributions in Aid of Construction	1,608,926	1,605,176
22	Less: Accum. Amortization of CIAC	(568,249)	(519,829)
23	Accumulated Deferred Income Taxes		<u>13,883</u>
24	Total Equity Capital and Liabilities	<u>\$ 1,823,578</u>	<u>\$ 1,828,907</u>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

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

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	\$ 221,904		\$ 221,904	\$ 115,453 E	\$ 337,358	B-4, E-2
2	Operation & Maintenance	228,069	8,182 A	236,251	30,000 F	266,251	B-5, B-3
3	Depreciation, net of CIAC Amort.	4,507	(4,990) B	(483)		(483)	B-14, B-3
4	Amortization					-	
5	Taxes Other Than Income	37,964	(615) C	37,349	5,172 G	42,521	B-15, B-3
6	Provision for Income Taxes	(32,307)	32,307 D	-	6,765 H	6,765	C-1, B-3
7	OPERATING EXPENSES	238,233	34,884	273,116	41,937	315,054	
8	NET OPERATING INCOME	\$ (16,328)	\$ (34,884)	\$ (51,212)	\$ 73,516	\$ 22,304	
9	RATE BASE	\$ 738,837		\$ 238,802		\$ 238,802	
10	RATE OF RETURN	(0.02) %		(0.21) %		9.34 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page 1 of 1
 Docket No.: 020409-SU
 Preparer: Seidman, F.

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operations & Maintenance (O & M) Expenses</u>		
2	(1) Adjust salaries for difference between year end		
3	and current pay rates.		15,751
4	(2) Adjust pensions and benefits to reflect		
5	salary adjustments.		(2,255)
6	(3) Adjustment for revised common expense allocation		
7	(SE 51, 52, 60, 90).		856
	(4) Adjust bad debt expense for collection of guaranteed revenue		
	originally written off.		(6,170)
8	Total O&M Adjustments	\$	8,182
9	(B) <u>Non-used and useful depreciation</u>		
10	Non-used and useful depreciation (Page B-14)	\$	(4,990)
11	(C) <u>Taxes Other Than Income</u>		
12	(1) Payroll Taxes		
13	Adjust for salary changes per Adjustment (A) above		
14	(Page B-15)	\$	1,335
15	(2) Property Taxes		
16	Adjust for non used & useful plant, (Page B-15)		(1,950)
17	Total Taxes Other Adjustments	\$	(615)
18	(D) <u>Provision for Income Taxes</u>		
19	Remove negative income tax expense	\$	32,307
20	(E) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	9.34 % rate of return	\$	115,453
23	(F) <u>Rate Case Expense</u>		
24	1/4th of Rate Case Expense (Page B-10)	\$	30,000
25	(G) <u>Taxes Other Than Income</u>		
26	(2) Regulatory Assessment Fees (RAF's)		
27	Adjust for requested revenue increase (Page B-15)	\$	5,172
28	(H) <u>Provision for Income Taxes</u>		
29	Income taxes (Page C-1)	\$	6,765

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1,B-2

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

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential		521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 172,118
8	462.2 Private Fire Protection		522.2 Measured - Commercial	23,054
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	<u>0</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>195,172</u>
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		534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	<u>26,732</u>
24		<u>0</u>		
25			TOTAL OTHER	
26			SEWER REVENUES	<u>26,732</u>
27		\$ -		
28	Sewer Only		TOTAL SEWER	
			OPERATING REVENUES	<u>\$ 221,904</u>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven

Schedule: B-6

Docket No.: 020409-SU

Page 1 of 1

Schedule Year Ended: December 31, 2001

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

Preparer: Seidman, F.

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JAN 2001	(3) FEB 2001	(4) MAR 2001	(5) APR 2001	(6) MAY 2001	(7) JUN 2001	(8) JUL 2001	(9) AUG 2001	(10) SEP 2001	(11) OCT 2001	(12) NOV 2001	(13) DEC 2001	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 4,537	\$ 54,411
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	16,268
4	710 Purchased Water - STP	182	29	108	28	24	119	-	72	79	123	50	43	857
5	711 Sludge Removal Expense	5,682	5,460	5,460	6,720	4,620	-	-	-	1,680	1,680	9,030	4,200	44,532
6	715 Purchased Power	1,422	1,691	1,725	2,058	1,755	967	1,286	1,286	1,324	879	1,163	1,136	16,693
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	614	-	-	1,492	980	980	649	986	986	-	720	7,407
9	720 Materials & Supplies	86	176	139	-	237	101	202	418	298	409	153	65	2,285
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	85	85	85	85	85	85	85	85	85	85	85	85	1,024
12	733 Contractual Services - Legal	-	-	-	-	46	-	263	940	1,468	306	4,043	-	7,066
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Other	707	584	1,281	775	516	638	565	687	875	867	531	2,281	10,307
15	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	750 Transportation Expenses	137	137	137	137	208	137	137	137	137	137	137	137	1,720
18	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	758 Insurance - Workman's Comp	-	-	-	-	-	-	-	-	-	-	-	-	-
21	759 Insurance - Other	444	444	444	444	444	444	444	444	444	444	444	444	5,327
22	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
25	770 Bad Debt Expense	-	43	9	7	0	844	5,626	-	12	-	-	27	6,569
26	775 Miscellaneous Expenses	5,318	4,998	5,395	4,548	3,965	2,694	2,682	3,648	4,914	3,691	4,746	6,975	53,574
27	TOTAL	\$ 19,957	\$ 20,154	\$ 20,676	\$ 20,696	\$ 19,285	\$ 12,901	\$ 18,162	\$ 14,259	\$ 18,195	\$ 15,501	\$ 26,275	\$ 22,007	\$ 228,069

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company Utilities Inc of Sandalhaven
 Docket No. 020409-SU
 Schedule Year Ended, December 31, 2001

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

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) 5 Years Prior 12/31/96	(3) Adjusted Current TY 12/31/01	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ 69,333	\$ 69,333	- %	(A) In 1996, under prior ownership, it appears that nearly all personnel, contractual and misc costs were grouped into Accts 735 and 775. In the current year, those costs are separated into Accts 701, 704, 735 and 775. A direct comparison of this account cannot be made, but a comparison of the referenced groupings can. In 1996, Accts 735 and 775 totalled \$159,930. In 2001, Accts 701, 704, 735 and 775 totalled \$147,049 for a decrease of \$12,881 or \$8.05%. These combined costs have not increased.
2	703 Salaries & Wages - Officers, Etc	-	-	-	-	
3	704 Employee Pensions & Benefits	-	14,013	14,013	-	(B) See Explanation (A)
4	710 Purchased Water - STP	-	857	857	-	(C) Water purchased from Charlotte County for use at WWTP. No knowledge of why 1996 expenses do not include purchased water, as this is a sewer only utility. The absolute cost in the test year is not significant.
5	711 Sludge Removal Expense	5,715	44,532	38,817	679.22 %	(D) In order to address safety concerns and problems with uniformity of stabilization, it was necessary to change from on-site to off-site treatment of sludge. The cost increase reflects the difference in cost of the removal and treatment of sludge.
6	715 Purchased Power	9,736	16,693	6,957	71.45 %	(E) A separate blower was added specifically for the digester. This increased the number of blowers from 2 to 3, an increase of 50%. There would have been a relative increase in electricity consumption. Other increases in electricity consumption would be related to plant process changes that were necessary to comply with the operating permit requirements.
7	716 Fuel for Power Purchased	-	-	-	-	
8	718 Chemicals	3,965	7,407	3,442	86.80 %	(F) In 1996, chemical treatment consisted of simple chlorination. An additional chemical, Histosol, is now being utilized to combat odor and to aid in settling. Also, the 1996 costs may not yet reflect the additional treatment for reuse.
9	720 Materials & Supplies	975	2,285	1,310	134.35 %	(G) The amount of materials & supplies may vary from year to year with changes in specific maintenance requirements. In addition, some supply costs in 1996 may have been included in the cost for contractual services. The absolute cost in the test year is not significant.
10	731 Contractual Services - Engr	-	-	-	-	
11	732 Contractual Services - Acct	-	1,024	1,024	-	(H) No accounting cost was specifically identified in 1996. It may have been included in the cost for contractual services. The absolute cost in the test year is not significant.
12	733 Contractual Services - Legal	-	7,066	7,066	-	(I) Test year expense is for services regarding the ownership of property and related county tax assessments. Legal services are incurred on an as-needed basis. Legal expenses of this magnitude will be incurred for various reasons (they were \$5,948 in 2000) on a recurring basis. No knowledge of why legal expenses were either not incurred or recorded in 1996.
13	734 Contractual Services - Mgmt Fees	-	-	-	-	
14	735 Contractual Services - Other	149,768	10,185	(139,583)	(93.20) %	(J) See Explanation (A)
15	741 Rental of Building/Real Prop	-	-	-	-	
16	742 Rental of Equipment	-	-	-	-	
17	750 Transportation Expenses	529	1,720	1,191	225.09 %	(K) No knowledge of prior owner's use of transportation. Some costs may have been included in the cost for contractual services. Present operations may reflect a more diligent surveillance of the service area. The absolute cost in the test year is not significant.
18	756 Insurance - Vehicle	-	-	-	-	
19	757 Insurance - General Liability	-	-	-	-	
20	758 Insurance - Workman's Comp	-	-	-	-	
21	759 Insurance - Other	2,105	7,220	5,115	242.99 %	(L) No knowledge of coverage under prior ownership. Current expense includes property and general insurance, excess liability, workers comp, auto and misc coverages.
22	760 Advertising Expense	-	-	-	-	
23	766 Reg Comm Exp - Rate Case Amort	-	-	-	-	
24	767 Reg Comm Exp - Other	-	-	-	-	
25	770 Bad Debt Expense	-	399	399	-	(M) No knowledge of why a bad debt expense was not included in 1996. The absolute cost in the test year is not significant.
26	775 Miscellaneous Expenses	10,162	53,518	43,356	426.65 %	(N) See Explanation (A)
27	TOTAL	\$ 182,955	\$ 236,251	\$ 53,296	29.13 %	
28	Total Customers (ERC's)	667	871	204	30.55 %	
29	Consumer Price Index - U	156.90	177.10	20.20	12.87 %	
30	Benchmark Index			1,3055		
31	Increase in Customer ERC's			1,1287		
32	Increase in CPI			1,4735		

* Estimated rate case amortization expense for the current case in the amount of \$30,000 is excluded from the comparison because there was none in the benchmark year and its inclusion distorts the comparison of recurring expenses

NOTE OF GENERAL EXPLANATION: There has been no previous case before this Commission examining expenses, therefore the year five years prior to the test year was used as a benchmark. However, in the benchmark year the utility was under different ownership. Expenses were categorized differently and the current owner does not have knowledge of the basis for those expenses. Nevertheless, the O&M expenses, in total, increased at a substantially lower rate than the benchmark index rate of increase.

Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: B-9
Page 1 of 1
Preparer: Seidman, F.

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	Other than services provided by Water Service Corp and allocated to Sandalhaven (Page B-12), the			
2	following services were provided:			
3	Sanders Labs	Testing	8,017	Testing for WWTP
4	Buhr & Assoc , P A	Legal	7,019	Services re tax assessment & property title
5	Other	Misc.	683	Testing & legal

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No 020409-SU
 Schedule Year Ended: December 31, 2001

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

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	Management & Regulatory Cnslts. Inc	Frank Seidman	\$ 95	\$ 45,000	Preparation of MFRs, used & useful, discovery responses, misc
3	Rose, Sundstrum, et al	Martin Friedman	225	50,000	Legal
4	Water Service Corp	S Lubertozzi	50	2,550	Supervision, data input, discovery responses
5	Water Service Corp	J Silvey	50	1,050	Data input, discovery responses
6	Water Service Corp	D Rassmussen	75	5,850	Data input re physical plant, prep add'l eng data
7	Water Service Corp.	A Ross	50	1,550	Data input, discovery responses
8	Public Service Commission			2,000	Filing Fee
9	Water Service Corp.	n/a		12,000	Misc printing postage, notices, travel
10				<u>\$ 120,000</u>	
11	Estimate Through				
12	<input checked="" type="checkbox"/> PAA				
13	<input type="checkbox"/> Commission Hearing				
14	Amortization Period 4 Years				
15	Explanation if different from Section 367.0816, Florida				

16 Amortization of Rate Case Expense:		(A)	(B)	(C)
17		Water	Wastewater	Total
18	Prior unamortized rate case expense		-	-
19	Current rate case expense	-	120,000	120,000
20	Total projected rate case expense	<u>\$ -</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
21	Annual Amortization	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
22	Method of allocation between systems:			
23	(Provide calculation)			

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: B-11
Page 1 of 1
Preparer: Seidman, F.

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

Line
No.

1 None

Allocation of Expenses

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-12
 Page 1 of 1
 Preparer: Seidman, F.

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)-(5) Allocation Percentages			(6) Description of Allocation Method	(7)-(9) Amounts Allocated			(10)-(11) Sandalhaven	
			Sandalhaven	Other Co's/Sys	Total		Sandalhaven	Other Co's/Sys	Total	Water	Sewer
										0%	100%
Water Service Corp Allocated Expenses											
1	601	Salaries - Office	0 5%	99 5%	100 0%	Cust Equip *	\$4,382	\$934,204	\$938,586		\$4,382
2	63x	Outside Services	0 6%	99 4%	100 0%	" "	2,704	469,863	472,567		2,704
3	604	Pensions & Benefits	0 5%	99 5%	100 0%	" "	1,739	356,224	357,963		1,739
4	659	Insurance	0 6%	99 4%	100.0%	" "	5,327	944,142	949,469		5,327
5	675	Office Supplies	0 5%	99.5%	100.0%	" "	481	98,554	99,035		481
6	675	Office Utilities	0.5%	99 5%	100 0%	" "	240	47,610	47,850		240
7	675	Office Maintenance	0 5%	99 5%	100 0%	" "	593	117,518	118,111		593
8	675	Misc	0 5%	99 5%	100 0%	" "	1,029	189,503	190,532		1,029
9		Subtotal O&M Expenses					<u>\$16,495</u>	<u>\$3,157,618</u>	<u>\$3,174,113</u>		<u>16,495</u>
10	403	Depreciation	0 5%	99 5%	100 0%	" "	985	195,368	196,353		985
11	408	Taxes	0 5%	99 5%	100 0%	" "	1,565	311,021	312,586		1,565
12	426	Other Income	0 5%	99 5%	100 0%	" "	(82)	(16,266)	(16,348)		(82)
13	419,27	Interest Expense	0 5%	99 5%	100 0%	" "	<u>1,996</u>	<u>381,488</u>	<u>383,484</u>		<u>1,996</u>
14		Total Expenses					<u>\$20,959</u>	<u>\$4,029,229</u>	<u>\$4,050,188</u>		<u>\$20,959</u>
Utilities, Inc. of Florida Allocated Expenses											
15	675	Office Supplies	1.7%	98 3%	100 0%	Cust. Equip *	\$898	\$52,535	\$53,433		898
16	675	Office Utilities	1 7%	98 3%	100.0%	" "	227	13,250	13,477		227
17	675	Misc	1 7%	98 3%	100 0%	" "	801	46,918	47,719		801
18	650	Transportation Expenses	1.7%	98.3%	100 0%	" "	1,649	96,499	98,148		1,649
19	620,675	Operator Expenses	1.7%	98 3%	100 0%	" "	94	5,527	5,621		94
20		Subtotal O&M Expenses					<u>\$3,669</u>	<u>\$214,730</u>	<u>\$218,399</u>		<u>\$3,669</u>
21	408	Taxes	1.7%	98 3%	100 0%	" "	79	4,623	4,702		79
22	403	Depreciation	1 7%	98 3%	100 0%	" "	<u>2,374</u>	<u>138,899</u>	<u>141,273</u>		<u>2,374</u>
23		Total Expenses					<u>\$6,122</u>	<u>\$358,251</u>	<u>\$364,373</u>		<u>\$6,122</u>

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

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-2

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/01	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	1,920		1,920		
3	352.1 Franchises	626		626		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	3,158		3,158		
9	361.2 Collection Sewers - Gravity	13,431		13,431		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	2,011		2,011		
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	12,776		12,776		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	7,810		7,810	33 78%	2,638
24	380.4 Treatment & Disposal Equipment	6,962		6,962	33 78%	2,352
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	26		26		
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	599		599		
35	394.5 Laboratory Equipment	251		251		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	3,359	-	3,359		-
40	TOTAL	52,928	-	52,928		4,990
41	LESS: AMORTIZATION OF CIAC	(48,421)		(48,421)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 4,507	\$ -	\$ 4,507		\$ 4,990

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1, B-2

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books			-		
Adjustments to Test Year (Explain)						
2	Increase in tangible tax per B-3					-
3	Payroll Tax for added employees		-			-
4	RAFs assoc. with annualized revenue					-
5						-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 10,009	\$ 5,658	\$ 22,147	\$ 150	\$ 37,964
Adjustments to Test Year (Explain)						
11	Taxes re adj to salaries @ 7.65%		1,335			1,335
12	Adj. Prop. Tax for Non-used Plant		-	(1,950)		(1,950)
13						
14			-	-	-	-
15	Total Test Year Adjustments	-	1,335	(1,950)	-	(615)
16	Adjusted Test Year	10,009	6,993	20,197	150	37,349
17	RAFs Assoc. with Revenue Increase	5,172	-	-	-	5,172
18	Total Balance	\$ 15,181	\$ 6,993	\$ 20,197	\$ 150	\$ 42,521

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

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

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	\$ (39,264)	\$ 15,820	\$ (23,444)		\$ 6,765
2	Deferred Income Tax Expense	C-5	8,106	(8,106)	-		-
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ (31,158)	\$ 7,714	\$ (23,444)	\$ -	\$ 6,765

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities Inc of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ (16,328)	\$ (34,884)	\$ (51,212)	\$ 73,516	\$ 22,304
2	Add: Income Tax Expense Per Books (Sch. B-1)	(32,307)	32,307	-	6,765	6,765
3	Subtotal	(48,635)	(2,577)	(51,212)	80,281	29,069
4	Less: Interest Charges (Sch. C-3)	29,275	(18,667)	10,608	-	10,608
5	Taxable Income Per Books	(77,910)	16,090	(61,820)	80,281	18,461
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	2,190	(2,190)	-	-	-
7	Timing Differences (From Sch. C-5)	24,242	(24,242)	-	-	-
8	Total Schedule M Adjustments	26,432	(26,432)	-	-	-
9	Taxable Income Before State Taxes	(104,342)	42,522	(61,820)	80,281	18,461
10	Less: State Income Tax Exemption (\$5,000)		5,000	5,000	5,000	5,000
11	State Taxable Income	(104,342)	37,522	(66,820)	75,281	13,461
12	State Income Tax (5.5% of Line 11)*	(5,739)	2,064	(3,675)	4,140	740
13	Emergency Excise Tax					
14	Credits					
15	Current State Income Taxes	(5,739)	2,064	(3,675)	4,140	740
16	Federal Taxable Income (Line 9 - Line 15)	(98,603)	40,458	(58,145)	76,141	17,721
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(33,525)	13,756	(19,769)	25,888	6,025
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(33,525)	13,756	(19,769)	25,888	6,025
Summary:						
21	Current State Income Taxes (Line 15)	(5,739)	2,064	(3,675)	4,140	740
22	Current Federal Income Taxes (Line 20)	(33,525)	13,756	(19,769)	25,888	6,025
23	Total Current Income Tax Expense (To C-1)	\$ (39,264)	\$ 15,820	\$ (23,444)	\$ 30,028	\$ 6,765

24 Note (1) Adjustments zero out negative income tax and Schedule M adjustments so that tax calculated for rate purposes reflects stand alone current tax obligation only

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: Seidman, F.

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt	\$ -		\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt					
4	Other Interest Expense - Intercompany	31,465		31,465		779
5	AFUDC	(2,190)		(2,190)		
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 29,275	\$ -	\$ 29,275	\$ -	\$ 779

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
Balances From Schedule D-1					
8	Long-Term Debt	\$ -	This Schedule is not applicable		
9	Short-Term Debt	-			
10	Preferred Stock	-			---
11	Common Equity	-			---
12	Total	\$ -	\$ -	\$ -	\$ -
13	ITCs (from D-1, Line 7)				
14	Weighted Debt Cost (From Line 12)	-			
15	Interest Adjustment (To Line 6)	\$ -			

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic or Projected

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

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.

<u>Line</u>		
<u>No.</u>		
1	Interest during construction (IDC)	\$ <u>2,190</u>

Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic or Projected

Schedule: C-5
 Page 1 of 1
 Preparer: Seidman, F.

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(1)	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 27,923		\$ 27,923		\$ 27,923
3	Book Depreciation and Amortization	15,315		15,315		15,315
4	Difference	12,608	-	12,608	-	12,608
5	Other Timing Differences (Itemize):					
6	Tap Fees	(3,750)		(3,750)		(3,750)
7	Org. Exp. Amort.	15,384	-	15,384	-	15,384
8	Total Timing Differences (To C-2)	24,242	-	24,242	-	24,242
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 6 x Line 9)	(206)	-	(206)	-	(206)
11	(Limited by NOL)	-	-	-	-	-
12	Timing Differences For Federal Taxes					
13	(Line 7 - Line 9)	24,448	-	24,448	-	24,448
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 11 x Line 12)	8,312	-	8,312	-	8,312
16	Add: State Deferred Taxes (Line 9)	(206)	-	(206)	-	(206)
17	Total Deferred Tax Expense (To C-1)	\$ 8,106	\$ -	\$ 8,106	\$ -	\$ 8,106

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

Schedule: C-6
Page 2 of 3
Preparer: Seidman, F.

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	Acct. No. 190.2012 Def. Tax Dr. - Tap Fee				Ending Balance
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	
1	2001	-	206			206

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: Seidman, F.

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	Acct. No. 190.1024 Def. Tax Cr. - Org. Exp.					Account No. 190.1012 Def. Tax Dr. - Tap Fee				
		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)	Ending Balance
1	1999	-	(1,188)			(1,188)					
2	2000	(1,188)	(5,231)			(6,419)					
3	2001	(6,419)	(5,231)			(11,650)	-	1,205			1,205

Line No.	Year	Acct. No. 190.1031 Def. Tax Cr. - Depr.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
4	1999	-	(3,193)			(3,193)
5	2000	(3,193)	(4,271)			(7,464)
6	2001	(7,464)	(4,287)			(11,751)

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

Schedule: C-7
 Page 1 of 4
 Preparer: Seidman, F.

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

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
The Utility has no investment tax credits; therefore, this schedule is not applicable													
1	1995	-											
2	1996	-											
3	1997	-											
4	1998	-											
5	1999	-											
6													

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: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

Schedule: C-7
 Page 2 of 4
 Preparer: Seidman, F.

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

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
The Utility has no investment tax credits; therefore, this schedule is not applicable													
1	1995	-											
2	1996	-											
3	1997	-											
4	1998	-											
5	1999	-											
6													

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: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: C-7
Page 3 of 4
Preparer: Seidman, F.

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

Line
No.

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

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: C-7
Page 4 of 4
Preparer: Seidman, F.

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

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: C-9
Page 1 of 1
Preparer: Seidman, F.

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

Line
No. _____

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

Miscellaneous Tax Information

Florida Public Service Commission

**Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001**

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

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

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

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

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

Subsidiary [] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled to Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	103,365	43.28 %	8.58 %	3.7100 %
2	Short-Term Debt	22,455	9.40 %	5.60 %	0.5300 %
3	Preferred Stock				
4	Customer Deposits	8,025	3.36 %	6.00 %	0.20 %
5	Common Equity	104,957	43.96 %	11.14 %	4.90 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	<u>238,802</u>	<u>100.00 %</u>		<u>9.34 %</u>
10	Note: Cost of Equity based on Order No. PSC-01-2514-FOF-WS				

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

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

Subsidiary [] or Consolidated [X]

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Simple Average	(6) Reconciliation Adjustments		(8) Reconciled To Requested Rate Base
					(5) Specific	(7) Prorata Amount	
1	Long-Term Debt	73,757,982	70,345,623	72,051,803		44.79 %	103,365
2	Short-Term Debt	7,517,000	23,801,000	15,659,000		9.73 %	22,455
3	Preferred Stock						
4	Common Equity	69,945,301	76,392,765	73,169,033		45.48 %	104,957
5	Customer Deposits	7,275	8,775	8,025			8,025
6	Tax Credits - Zero Cost						
7	Tax Credits - Wtd. Cost						
8	Accum Deferred Income Tax						
9	Other (Explain)						
10	Total	\$ 151,227,558	\$ 170,548,163	\$ 160,887,861	\$ -	100.00 %	\$ 238,802

11 * List corresponding adjustments to rate base below:

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

12 Note: Customer Deposits are actual for Utilities Inc. of Sandalhaven

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: Utilities Inc. of Sandalhaven
 Docket No : 020409-SU
 Schedule Year Ended: December 31, 2001
 Utility [] or Parent [X], Utilities, Inc.
 Historic [X] or Projected []

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

Schedule: D-3
 Page 1 of 1
 Preparer: Seidman, F.

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

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

Recap Schedules: A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Utility [] or Parent [X], Utilities, Inc.
 Historic [X] or Projected []

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

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	American National	382,521		8,909,000	5.272%
2	Bank of America	<u>495,056</u>		<u>6,750,000</u>	<u>8.251%</u>
	Total	<u>877,577</u>		<u>15,659,000</u>	<u>5.60%</u>

Recap Schedules: A-19,D-2

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

Florida Public Service Commission

Company Utilities Inc of Sandalhaven
Docket No 020409-SU
Schedule Year Ended December 31, 2001
Utility or Parent , Utilities, Inc
Historic or Projected

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

Schedule D-5
Page 1 of 1
Preparer, Seidman, F

(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)-(5)-(7))
1	Collateral Trust Notes -											
2	9 16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91-4/30/06	10,000,000	5,000,000	1,000,000				9,428	458,000	467,428	9.35%
3	9 01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92-11/30/07	15,000,000	9,000,000	1,500,000				16,970	810,900	827,870	9.20%
4	8 421%, \$5,857,143 due in annual installments beginning 2009	1/2000-1/2015	41,000,000	41,000,000	0				77,308	3,452,200	3,529,508	8.61%
5	7 87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0				28,283	1,180,500	1,208,783	8.06%
6	Mortgage Notes -											
7	Other Long Term Debt - 8 1% 10 9 5% promissory notes due in monthly installments through 2017		345,623	345,623	0							
8	Bank Debt											
9	Total		\$ 81,345,623	\$ 70,345,623	\$ 2,500,000				131,989	\$ 5,901,600	\$ 6,033,589	8.58%

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: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Utility or Parent
Historic or Projected

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

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Principal			Unamortized	Unamortized	Annual	Annual		Interest		
		Issue	Amount	Principal	Amount	Discount	Issuing	Amortization	Amort of	Basis of	Cost	Total	
Line	Description, Coupon	Date	Sold	Amount	Outstanding	(Premium)	Expense	(Premium)	Expense on	Rate	(First Year	Interest	Effective
No	Rate, Years of Life	Maturity	(Face	Amount	Within	Associated	Associated	on Principal	Principal	(i.e. Prime	Cost Rate x	Cost	Cost Rate
		Date	Value)	Outstanding	One Year	With Col(6)	With Col(7)	Outstanding	Outstanding	+ 2%	Col (4)	(9)+(9)+(11)	(12)/(9) (6) (7)

1 See Schedule D-5, Line 7

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------	------	------	------	------	------	------	------	------	------

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Utility or Parent
Historic or Projected

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

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/01	7,275	2,400	900	8,775

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

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

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

Line No	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1	Residential		
2	All meter sizes	12.00	18.32
3	Gallage Charge (per 1000 gallons)		
4	8,000 gallons maximum	2.59	3.95
5	Multi-Residential		
6	All meter sizes - per dwelling unit	12.00	18.32
7	Gallage Charge (per 1000 gallons)	2.59	3.95
8	General Service		
9	5/8" x 3/4"	12.00	18.32
10	1"	30.00	45.81
11	1 1/2"	60.00	91.61
11a	1 1/2" - 15 ERC Restaurant	180.00	274.84
12	2"	96.00	146.58
13	3"	180.00	274.84
14	4"	300.00	458.06
15	6"	600.00	916.12
16	Gallage Charge (per 1000 gallons)	2.59	3.95
17	Guaranteed Revenue Charge -		
18	per ERC/month	12.00	18.32

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No. 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

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

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

(1) Line No	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(10) Test Year Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	All meter sizes	8,013		\$ 12.00	\$ 96,156	\$ 18.32	\$ 146,818
3	M Gallons (8,000 gal cap)		18,967	2.59	49,125	3.95	75,007
4	Total Residential	8,013	18,967		\$ 145,281		\$ 221,825
5	Average Bill				\$ 18.13		\$ 27.68
1	Multi - Residential						
2	Dwelling units	1,548		\$ 12.00	\$ 18,576	\$ 18.32	\$ 28,363
3	M Gallons 8,000 gal cap per unit)		4,093	2.59	10,601	3.95	16,186
4	Total Multi-Residential	1,548	4,093		\$ 29,177		\$ 44,549
5	Average Bill				\$ 18.85		\$ 28.78
6	General Service						
7	5/8" X 3/4"	205		12.00	2,460	18.32	3,756
8	M Gallons		2,011	2.59	5,208	3.95	7,953
9	1"	12		30.00	360	45.81	550
10	M Gallons		185	2.59	479	3.95	732
11	1 1/2"	34		60.00	2,040	91.61	3,115
12	M Gallons		974	2.59	2,523	3.95	3,852
	1 1/2" - 15 ERC Restaurant	12		180.00	2,160	274.84	3,298
	M Gallons		1,291	2.59	3,344	3.95	5,105
13	2"	36		96.00	3,456	146.58	5,277
14	M Gallons		503	2.59	1,303	3.95	1,989
15	3"			180.00	-	274.84	-
16	M Gallons			2.59	-	3.95	-
17	4"			300.00	-	458.06	-
18	M Gallons			2.59	-	3.95	-
19	6"			600.00	-	916.12	-
20	M Gallons			2.59	-	3.95	-
23	Total Gen. Serv.	299	4,964		\$ 23,333		\$ 35,627
24	Average Bill				\$ 78.04		\$ 119.15
25	Miscellaneous service revenues						
26	Guaranteed Revenue Charge	1,778		\$ 12.00	21,340	18.32	32,583
27	Other				5,392		5,392
28	Total Misc. Service Revenues				26,732		37,975
29	Total Annual Revenue				224,523		339,976
30	Total revenue per books/required				221,904		337,358
31	Immaterial difference			1.18%	\$ 2,619	0.78%	\$ 2,619

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-3
 Page 1 of 1
 Preparer: Seidman, F.

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	(7) Total
1	January, 2001	634	26	129			789
2	February, 2001	665	22	129			816
3	March, 2001	668	22	129			819
4	April, 2001	669	26	129			824
5	May, 2001	665	27	129			821
6	June, 2001	671	24	129			824
7	July, 2001	670	25	129			824
8	August, 2001	665	25	129			819
9	September, 2001	667	25	129			821
10	October, 2001	669	25	129			823
11	November, 2001	668	25	129			822
12	December, 2001	672	26	129			827
13	Total	7,983	299	1,548	-	-	9,829

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

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

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

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 15	\$ 15	\$ 15	\$ 15
2	Normal Reconnection	15	15	15	15
3	Violation Reconnection	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit	15	15	15	15

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-5
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges (1)	(6) Total
1	\$ 1,305				\$ 25,427	\$ 26,732
2	Other charges as follows					
3	Guaranteed Revenue Charges				\$ 21,322	
4	Return check charges				105	
6	Reuse contract charges				4,000	
7	Total other charges				\$ 25,427	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

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

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Not Applicable - Sewer only service		
	Total		-

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

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

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Not Applicable - Sewer only service		
Total			<hr/> <hr/>

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409- Page 1 of 2
Schedule Year Ended: December 31, 2001

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

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

(1) Line No.	(2) Type	(3) Description
1	Reuse service	
2		Contract with Wildflower Golf & Country Club to provide effluent delivery
3		Contract and subsequent amendment sets out terms regarding quantity, pumping, piping, storage,
4		responsibilities and payment

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule: E-9
Page 1 of 1
Preparer: Seidman, F.

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	The Utility does not collect or pay any tax or franchise fees; therefore, this schedule is not applicable				

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

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

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (190 GPD)	\$1,250.00	\$1,250.00
or per Lot		
All others-per Gallon/Day		
or per ERC (190 GPD)	\$6.58	\$6.58
Customer Connection (Tap-in) Charge, all meter sizes	Actual cost	Actual cost
Main Extension Charge		
Residential-per ERC (250 GPD)		
or-per Lot		
Multifamily-per ERC (___ GPD)		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Plan Review Charge	Actual cost	Actual cost
Inspection Charge	Actual cost	Actual cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (250 GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (190 GPD)/Month	\$12.00	\$18.32
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Water or Sewer
Historic or Projected

Schedule: E-11
Page 1 of 1
Preparer: Seidman, F.

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	12/31/01	21,322	0	0	21,322
2	There are no contracts. Guaranteed revenues are collected in accordance with an approved tariff rate				
3	See MFR Schedule E-10.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Water [] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Seidman, F.

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

Line
No.

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj Rev. Requirement

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Water [] or Sewer [x]

Schedule: E-14
Page 1 of 1
Preparer: Seidman, F.

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II, a copy of which follows.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
1/2001	2,387				2,387	none
2/2001	2,604				2,604	
3/2001	3,255				3,255	
4/2001	2,430				2,430	
5/2001	1,612				1,612	
6/2001	1,290				1,290	
7/2001	1,705				1,705	
8/2001	2,046				2,046	
9/2001	2,160				2,160	
10/2001	2,046				2,046	
11/2001	2,010				2,010	
12/2001	2,294				2,294	
Total	25,839	-	-	-	25,839	-

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule F-2
Page 1 of 1

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
1/2001	2,387				2,387	none
2/2001	2,604				2,604	
3/2001	3,255				3,255	
4/2001	2,430				2,430	
5/2001	1,612				1,612	
6/2001	1,290				1,290	
7/2001	1,705				1,705	
8/2001	2,046				2,046	
9/2001	2,160				2,160	
10/2001	2,046				2,046	
11/2001	2,010				2,010	
12/2001	2,294				2,294	
Total	25,839	-	-	-	25,839	-

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

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

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>150,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month - Test Year	<u>3/2001</u>	<u>105,000</u>
3. Average Annual Daily Flow (AADF) - Test Year		<u>70,792</u>
2. Average Daily Flow Max Month - Prior Year	<u>3/2000</u>	<u>100,000</u>

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.

(There is no indication that this peak month was influenced by any abnormal infiltration)

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Line No.		
1	(A)	Used and useful flow (000)
2		AA DF - year 2001 <u>70.792</u>
	(B)	Property needs for post test year period (See F-8) 19,615
3	(C)	Permitted capacity <u>150.000</u>
4	(D)	Used and useful percentage = (A) + (B) / (C) <u>60.27 %</u>
5	(E)	Non-used and useful percentage <u>39.73 %</u>

Weighted Used & Useful			U&U %	U&U Plant
Acct 354.4 - Struct & Improv	\$	249,371		
Acct 354.4 - Treat & Disp Equip		<u>248,589</u>		
Total		<u>497,960</u>		
Less Reuse related plant		74,546	100.00%	\$ 74,545.87
All Other		<u>423,414</u>	<u>60.27%</u>	<u>255,197.18</u>
Total	\$	497,960	66.22%	\$ 329,743
		Weighted Non-used, Pct	<u>33.78%</u>	

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

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

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

Line
No.

- | | |
|---|---|
| 1 | Virtually all wastewater mains and lift stations are contributed by the developer(s). Therefore, plant, net of CIAC remains virtually zero. Under the circumstances, a used & useful analysis of collection plant was not performed |
|---|---|

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001

Schedule F-8
Page 1 of 2
Preparer: Seidman, F.

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

Line
No.

1 Wastewater Treatment

2 $PN = EG \times PT \times U$

where:

3 EG = Equivalent annual growth in ERCs

14 ERC/yr

4 PT = Post test year period per statute

5 yrs

5 U = Unit of measure utilized in U&U calculations

280 gpd/ERC

6 PN = Property needed expressed in U units

19,615 gpd

7 See Page F-10

Company Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4			0					
2	TY-3			0					
3	TY-2	783	789	786	18,816,948 E	23,940	23,782,397 E	993	
4	TY-1	789	794	792	26,620,900	33,633	31,674,900	942	-5.20%
5	TY	794	799	797	23,279,900	29,228	28,281,900	968	2.75%
Average Growth Through 5-Year Period (Col. 8)									-1.23%

Note: E - Estimated based on 9 months flows.

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	1019.150206	X	Y
X Coefficient:	-12.88615591	1	0
R^2:	0.249037242	2	0
		3	993
		4	942
		5	968
		10	890

Regression Analysis of AADF

Constant:	50055.8	X	Y
X Coefficient:	2690.090909	1992	1
R^2:	0.531138781	1993	2
		1994	3
		1995	4
		1996	5
		1997	6
		1998	7
		1999	8
		2000	9
		2001	10
		2002	11
		2003	12
		2004	13
		2005	14
		2006	15

NOTE: There is insufficient historical ERC and residential flow data from which to determine a growth pattern. However, there is available a 10 year history of AADF for the system. This data shows that year to year flow are erratic, but increasing over a 7 year period, and then decreasing, perhaps in response to weather or conservation in recent years. As economic conditions improve, the historic long range growth trend should resume. Although the Coefficient of Correlation (R^2) is only 53%, it is the best indication of what can be expected and what should be planned for on a long term basis. For the five year period, 2001 - 2006, the additional demand to be served is (90,407-70,792) = 19,615 GPD

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic Projected

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,685,206		\$ 1,685,206	A-6
2	Utility Land & Land Rights	225,000		225,000	A-6
3	Less: Non-Used & Useful Plant	-	(120,350) A	(120,350)	A-7
4	Construction Work in Progress	8,546	(8,546) B	-	A-18
5	Less: Accumulated Depreciation	(565,289)		(565,289)	A-10
6	Less: CIAC	(1,607,051)		(1,607,051)	A-12
7	Accumulated Amortization of CIAC	544,039	47,715 C	591,754	A-14, A-3
8	Acquisition Adjustments, Net	448,387	(448,387) D	-	A-18
9	Accum. Amort. of Acq. Adj.				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	29,531 E	29,531	A-17, A-3
12	Total Rate Base	\$ 738,837	\$ (500,036)	\$ 238,802	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 Interim
 Page 1 of 1
 Docket No.: 020409-SU
 Preparer: Seidman, F.

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

Line No.	Description	Water	Wastewater
1	<u>(A) Non Used & Useful Plant in Service</u> (Page A-7)		\$ (120,350)
2	<u>(B) CWIP</u>		
3	CWIP not included in rate base		\$ (8,546)
4	<u>(C) Accumulated Amortization of CIAC</u>		
5	1) Impute amortization not accrued in 1999		\$ 47,715
6	<u>(D) Acquisition Adjustment</u>		
7	Positive Acquisition Adjustments not included in rate base		\$ (448,387)
8	<u>(E) Working Capital</u>		
9	Adjustments to O&M (Page A-17), divided by 8		\$ 29,531
			(500,036)

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

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

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	\$ 221,904	\$ -	\$ 221,904	\$ 84,026 E	\$ 305,931	B-4, E-2
2	Operation & Maintenance	228,069	8,182 A	236,251		236,251	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	4,507	(4,990) B	(483)		(483)	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	37,964	(615) C	37,349	3,758 F	41,107	B-15, B-3(a)
6	Provision for Income Taxes	(32,307)	32,307 D	-	6,761 G	6,761	C-1, B-3(a)
7	OPERATING EXPENSES	238,233	34,884	273,116	10,519	283,636	
8	NET OPERATING INCOME	\$ (16,328)	\$ (34,884)	\$ (51,212)	\$ 73,507	\$ 22,295	
9	RATE BASE	\$ 738,837		\$ 238,802		\$ 238,802	
10	RATE OF RETURN	(0.02) %		(0.21) %		9.34 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3 Interim
 Page 1 of 1
 Docket No.: 020409-SU
 Preparer: Seidman, F.

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operations & Maintenance (O & M) Expenses</u>		
2	(1) Adjust salaries for difference between year end		
3	expense and present salaries.		15,751
4	(2) Adjust pensions and benefits to reflect		
5	salary adjustments.		(2,255)
6	(3) Adjustment for revised common expense allocation		
7	(SE 51, 52, 60, 90).		856
	(4) Adjust bad debt expense for collection of guaranteed revenue		
	originally written off.		(6,170)
8	Total O&M Adjustments	\$	8,182
9	(B) <u>Non-used and useful depreciation</u>		
10	Non-used and useful depreciation (Page B-14)	\$	(4,990)
11	(C) <u>Taxes Other Than Income</u>		
12	(1) Payroll Taxes		
13	Adjust for salary changes per Adjustment (A) above		
14	(Page B-15)	\$	1,335
15	(2) Property Taxes		
16	Adjust for non used & useful plant, (Page B-15)		(1,950)
17	Total Taxes Other Adjustments	\$	(615)
18	(D) <u>Provision for Income Taxes</u>		
19	Remove negative income tax expense	\$	32,307
20	(E) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	9.34 % rate of return	\$	84,026
23	(G) <u>Taxes Other Than Income</u>		
24	(2) Regulatory Assessment Fees (RAF's)		
25	Adjust for requested revenue increase (Page B-15)	\$	5,172
26	(H) <u>Provision for Income Taxes</u>		
27	Income taxes (Page C-1)	\$	6,761

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: C-1 (Interim)
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)	\$ (31,416)	\$ 7,971	\$ (23,444)		\$ 6,761
2	Deferred Income Tax Expense	C-5(a)	8,106	(8,106)	-		-
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ (23,310)	\$ (135)	\$ (23,444)	\$ -	\$ 6,761

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: C-2 (Interim)
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer	
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ (16,328)	\$ (34,884)	\$ (51,212)	\$ 73,507	\$ 22,295
2	Add: Income Tax Expense Per Books (Sch. B-1)	(32,307)	32,307	-	-	6,761
3	Subtotal	(48,635)	(2,577)	(51,212)	73,507	29,056
4	Less: Interest Charges (Sch. C-3)	10,608	-	10,608	-	10,608
5	Taxable Income Per Books	(59,243)	(2,577)	(61,820)	73,507	18,448
Schedule M Adjustments.						
6	Permanent Differences (From Sch. C-4)	2,190	(2,190)	-	-	-
7	Timing Differences (From Sch. C-5(a))	24,242	(24,242)	-	-	-
8	Total Schedule M Adjustments	26,432	(26,432)	-	-	-
9	Taxable Income Before State Taxes	(83,485)	21,665	(61,820)	73,507	18,448
10	Less: State Income Tax Exemption (\$5,000)		5,000	5,000	-	5,000
11	State Taxable Income	(83,485)	16,665	(66,820)	73,507	13,448
12	State Income Tax (5.5% of Line 11)*	(4,592)	917	(3,675)	4,043	740
13	Emergency Excise Tax					
14	Credits					
15	Current State Income Taxes	(4,592)	917	(3,675)	4,043	740
16	Federal Taxable Income (Line 9 - Line 15)	(78,893)	20,748	(58,145)	69,464	17,708
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(26,824)	7,054	(19,769)	23,618	6,021
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(26,824)	7,054	(19,769)	23,618	6,021
Summary:						
21	Current State Income Taxes (Line 15)	(4,592)	917	(3,675)	4,043	740
22	Current Federal Income Taxes (Line 20)	(26,824)	7,054	(19,769)	23,618	6,021
23	Total Current Income Tax Expense (To C-1)	\$ (31,416)	\$ 7,971	\$ (23,444)	\$ 27,661	\$ 6,761
24	Note (1) Adjustments zero out negative income tax and Schedule M adjustments so that tax calculated for rate purposes reflects stand alone current tax obligation only					
	Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8					
	Recap Schedules: C-1					

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 020409-SU
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

Schedule: D-1 Interim
Page 1 of 1
Preparer: Seidman, F.

Subsidiary [] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1)	(2)	(3)	(4)
		Total Capital	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	103,365	43.28 %	8.58 %	3.71 %
2	Short-Term Debt	22,455	9.40	5.60	0.53
3	Preferred Stock				
4	Customer Deposits	8,025	3.36	6.00	0.20
5	Common Equity	104,957	43.96	11.14	4.90
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	\$ 238,802	100.00 %		9.34 %

10 Note: Cost of Equity based on Order No PSC-01-2514-FOF-WS A cost of equity has not previously been set by this Commission.

AFUDC Rate.

A revised discounted monthly AFUDC rate is requested based on the application of the methodology in Rule 25-30.116(3)(a) to the above weighted cost of capital:

Annual AFUDC rate = 9.34 %
Monthly AFUDC rate = 0.746600 %

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

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected []

Schedule: D-2 Interim
 Page 1 of 1
 Preparer: Seldman, F.

Subsidiary [] or Consolidated [X]

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/00	(3) Test Year * 12/31/01	(4) Average	(6) Reconciliation Adjustments			(8) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorata %	(7) Prorata Amount	
1	Long-Term Debt	73,757,982	70,345,623	72,051,803		44.79 %	(71,948,438)	103,365
2	Short-Term Debt	7,517,000	23,801,000	15,659,000		9.73 %	(15,636,545)	22,455
3	Preferred Stock							
4	Common Equity	69,945,301	76,392,765	73,169,033		45.48 %	(73,064,076)	104,957
5	Customer Deposits	7,275	8,775	8,025				8,025
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum Deferred Income Tax							
9	(Debits)(Note 2)							
10	Total	\$ 151,227,558	\$ 170,548,163	\$ 160,887,861	\$ -	100.00 %	\$ (160,649,059)	\$ 238,802

11 * List corresponding adjustments to rate base below:

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

12 Note: Customer Deposits are actual for Utilities Inc. of Sandalhaven

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

Rate Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates
1	Residential		
2	All meter sizes	12.00	16.60
3	Gallage Charge (per 1000 gallons)	2.59	3.58
4	8,000 gallons maximum		
5	Multi-Residential		
6	All meter sizes - per dwelling unit	12.00	16.60
7	Gallage Charge (per 1000 gallons)	2.59	3.58
8	General Service		
9	5/8" x 3/4"	12.00	16.60
10	1"	30.00	41.50
11	1 1/2"	60.00	83.01
11a	1 1/2" - 15 ERC Restaurant	180.00	249.02
12	2"	96.00	132.81
13	3"	180.00	249.02
14	4"	300.00	415.04
15	6"	600.00	830.07
16	Gallage Charge (per 1000 gallons)	2.59	3.58
17	Guaranteed Revenue Charge -		
18	per ERC/month	12.00	16.60

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities Inc of Sandalhaven
 Docket No.: 020409-SU
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-2 (Interim)
 Page 1 of 1
 Preparer: Seidman, F.

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

(1) Line No.	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(10) Test Year Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	All meter sizes	8,013		\$ 12.00	\$ 96,156	\$ 16.60	\$ 133,027
3	M Gallons (8,000 gal cap)		18,967	2.59	49,125	3.58	67,961
4	Total Residential	8,013	18,967		\$ 145,281		\$ 200,988
5	Average Bill				\$ 18.13		\$ 25.08
1	Multi - Residential						
2	Dwelling units	1,548		\$ 12.00	\$ 18,576	\$ 16.60	\$ 25,699
3	M Gallons 8,000 gal cap per unit)		4,093	2.59	10,601	3.58	14,666
4	Total Multi-Residential	1,548	4,093		\$ 29,177		\$ 40,365
5	Average Bill				\$ 18.85		\$ 26.08
6	General Service						
7	5/8" X 3/4"	205		12.00	2,460	16.60	3,403
8	M Gallons		2,011	2.59	5,208	3.58	7,206
9	1"	12		30.00	360	41.50	498
10	M Gallons		185	2.59	479	3.58	663
11	1 1/2"	34		60.00	2,040	83.01	2,822
12	M Gallons		974	2.59	2,523	3.58	3,490
	1 1/2" - 15 ERC Restaurant	12		180.00	2,160	249.02	2,988
	M Gallons		1,291	2.59	3,344	3.58	4,626
13	2"	36		96.00	3,456	132.81	4,781
14	M Gallons		503	2.59	1,303	3.58	1,802
15	3"			180.00	-	249.02	-
16	M Gallons			2.59	-	3.58	-
17	4"			300.00	-	415.04	-
18	M Gallons			2.59	-	3.58	-
19	6"			600.00	-	830.07	-
20	M Gallons			2.59	-	3.58	-
23	Total Gen Serv	299	4,964		\$ 23,333		\$ 32,279
24	Average Bill				\$ 78.04		\$ 107.96
25	Miscellaneous service revenues						
26	Guaranteed Revenue Charge	1,778		\$ 12.00	21,340	16.60	29,523
27	Other				5,392		5,392
28	Total Misc Service Revenues				26,732		34,915
29	Total Annual Revenue				224,523		308,547
30	Total revenue per books/required				221,904		305,931
31	Immaterial difference			1.18%	\$ 2,619	0.86%	\$ 2,616

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

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

**OF
UTILITIES INC. OF SANDALHAVEN**

Exact Legal Name of Utility

VOLUME II



FOR THE

TEST YEAR ENDED: DECEMBER 31, 2001

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

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Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Residential (69022)
 Meter Size: All meters

Schedule: E-14
 Page 1 of 8
 Preparer: Seidman, F.

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

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2,593	2,593	0	0	5,419	0	0.00%
1	918	3,511	918	918	4,502	5,419	28.57%
2	1,279	4,790	2,558	3,475	3,223	9,921	52.30%
3	1,222	6,012	3,665	7,141	2,001	13,144	69.30%
4	852	6,864	3,408	10,549	1,149	15,144	79.84%
5	521	7,385	2,606	13,154	628	16,293	85.90%
6	248	7,632	1,485	14,639	380	16,921	89.21%
7	122	7,755	857	15,496	258	17,302	91.22%
8	82	7,836	652	16,149	176	17,559	92.58%
9	35	7,871	315	16,464	141	17,736	93.51%
10	22	7,893	220	16,684	119	17,877	94.25%
11	21	7,914	232	16,916	98	17,996	94.88%
12	18	7,933	218	17,134	80	18,095	95.40%
13	14	7,947	182	17,316	66	18,175	95.82%
14	10	7,957	140	17,456	56	18,241	96.17%
15	7	7,964	105	17,561	49	18,297	96.46%
16	6	7,970	96	17,657	43	18,346	96.72%
17	7	7,977	119	17,776	36	18,389	96.95%
18	2	7,979	36	17,812	34	18,425	97.14%
19	3	7,982	57	17,869	31	18,459	97.32%
20	4	7,986	80	17,949	27	18,490	97.48%
21	1	7,987	21	17,970	26	18,517	97.63%
22	2	7,989	50	18,020	24	18,543	97.76%
24	3	7,992	72	18,092	21	18,591	98.01%
25	4	7,996	100	18,192	17	18,612	98.12%
26	1	7,997	26	18,218	16	18,628	98.21%
29	1	7,998	29	18,247	15	18,676	98.46%
31	2	8,000	56	18,302	13	18,705	98.62%
32	1	8,001	32	18,334	12	18,718	98.69%
33	1	8,002	33	18,367	11	18,730	98.75%
34	1	8,003	34	18,401	10	18,741	98.81%
40	1	8,004	40	18,441	9	18,801	99.12%
41	1	8,005	41	18,482	8	18,810	99.17%
42	2	8,007	84	18,566	6	18,818	99.21%
45	1	8,008	45	18,611	5	18,836	99.31%
52	1	8,009	52	18,663	4	18,871	99.49%
61	1	8,010	61	18,724	3	18,907	99.68%
66	1	8,011	66	18,790	2	18,922	99.76%
78	1	8,012	78	18,868	1	18,946	99.89%
99	1	8,013	99	18,967	0	18,967	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Multi - Residential (69023)
 Meter Size: All - per unit

Schedule: E-14
 Page 2 of 8
 Preparer: Seidman, F.

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

(1)	(2)	(2a)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Units	Cumulative Units	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(3)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	0	0	24	0	0.00%
82	28	28	1	1	82	82	23	1,968	48.08%
113	28	56	1	2	113	195	22	2,681	65.50%
121	28	84	1	3	121	316	21	2,857	69.80%
122	28	112	1	4	122	438	20	2,878	70.32%
132	28	140	1	5	132	570	19	3,078	75.20%
135	28	168	1	6	135	705	18	3,135	76.59%
154	28	196	1	7	154	859	17	3,477	84.95%
160	28	224	1	8	160	1,019	16	3,579	87.44%
163	202	426	2	10	326	1,345	14	3,627	88.61%
166	28	454	1	11	166	1,511	13	3,669	89.64%
173	101	555	1	12	173	1,684	12	3,760	91.86%
175	28	583	1	13	175	1,859	11	3,784	92.45%
178	101	684	1	14	178	2,037	10	3,817	93.26%
183	101	785	1	15	183	2,220	9	3,867	94.48%
187	230	1,015	3	18	561	2,781	6	3,903	95.36%
188	101	1,116	1	19	188	2,969	5	3,909	95.50%
190	28	1,144	1	20	190	3,159	4	3,919	95.75%
194	101	1,245	1	21	194	3,353	3	3,935	96.14%
195	101	1,346	1	22	195	3,548	2	3,938	96.21%
210	101	1,447	1	23	210	3,758	1	3,968	96.95%
335	101	1,548	1	24	335	4,093	0	4,093	100.00%

Note: Base charge is "per unit", although consumption is master metered at two meters.
 Columns 2 and 2a were added to accumulate number of units billed.
 Columns 3 and 3a are used to calculate gallons consumed and consolidated factor.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service - Restaurant (69028)
 Meter Size: All meters

Schedule: E-14
 Page 3 of 8
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
89	1	1	89	89	11	1,068	82.73%
92	1	2	92	181	10	1,101	85.28%
95	1	3	95	276	9	1,131	87.61%
97	1	4	97	373	8	1,149	89.00%
100	1	5	100	473	7	1,173	90.86%
103	2	7	206	679	5	1,194	92.49%
104	1	8	104	783	4	1,199	92.87%
105	1	9	105	888	3	1,203	93.18%
125	1	10	125	1,013	2	1,263	97.83%
131	1	11	131	1,144	1	1,275	98.76%
147	1	12	147	1,291	0	1,291	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69029)
 Meter Size: 5/8"

Schedule: E-14
 Page 4 of 8
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	37	37	0	0	168	0	0.00%
1	28	65	28	28	140	168	8.35%
2	9	74	18	46	131	308	15.32%
3	3	77	9	55	128	439	21.83%
4	7	84	28	83	121	567	28.19%
5	12	96	60	143	109	688	34.21%
6	7	103	42	185	102	797	39.63%
7	6	109	42	227	96	899	44.70%
8	9	118	72	299	87	995	49.48%
9	7	125	63	362	80	1,082	53.80%
10	4	129	40	402	76	1,162	57.78%
11	3	132	33	435	73	1,238	61.56%
12	5	137	60	495	68	1,311	65.19%
13	6	143	78	573	62	1,379	68.57%
14	6	149	84	657	56	1,441	71.66%
15	5	154	75	732	51	1,497	74.44%
16	5	159	80	812	46	1,548	76.98%
17	4	163	68	880	42	1,594	79.26%
18	2	165	36	916	40	1,636	81.35%
19	2	167	38	954	38	1,676	83.34%
20	5	172	100	1,054	33	1,714	85.23%
21	2	174	42	1,096	31	1,747	86.87%
22	2	176	44	1,140	29	1,778	88.41%
23	4	180	92	1,232	25	1,807	89.86%
24	1	181	24	1,256	24	1,832	91.10%
25	3	184	75	1,331	21	1,856	92.29%
26	2	186	52	1,383	19	1,877	93.34%
27	1	187	27	1,410	18	1,896	94.28%
28	3	190	84	1,494	15	1,914	95.18%
29	2	192	58	1,552	13	1,929	95.92%
30	3	195	90	1,642	10	1,942	96.57%
31	1	196	31	1,673	9	1,952	97.07%
32	2	199	64	1,772	6	1,964	97.66%
35	1	199	35	1,772	6	1,982	98.56%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 5/8" (69029)

Schedule: E-14
 Page 5 of 8
 Preparer: Seidman, F.

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

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
36	2	201	72	1,844	4	1,988	98.86%
38	1	202	38	1,882	3	1,996	99.25%
39	1	203	39	1,921	2	1,999	99.40%
44	1	204	44	1,965	1	2,009	99.90%
46	1	205	46	2,011	0	2,011	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69030)
 Meter Size: 1 "

Schedule: E-14
 Page 6 of 8
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
8	2	2	16	16	10	96	51.89%
9	1	3	9	25	9	106	57.30%
11	1	4	11	36	8	124	67.03%
13	1	5	13	49	7	140	75.68%
14	1	6	14	63	6	147	79.46%
16	1	7	16	79	5	159	85.95%
18	1	8	18	97	4	169	91.35%
20	2	10	40	137	2	177	95.68%
21	1	11	21	158	1	179	96.76%
27	1	12	27	185	0	185	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69032)
 Meter Size: 1.5 "

Schedule: E-14
 Page 7 of 8
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	7	7	0	0	27	0	0.00%
1	1	8	1	1	26	27	2.77%
6	1	9	6	7	25	157	16.12%
8	1	10	8	15	24	207	21.25%
10	1	11	10	25	23	255	26.18%
11	1	12	11	36	22	278	28.54%
26	2	14	52	88	20	608	62.42%
28	2	16	56	144	18	648	66.53%
30	2	18	60	204	16	684	70.23%
32	1	19	32	236	15	716	73.51%
33	2	21	66	302	13	731	75.05%
41	1	22	41	343	12	835	85.73%
47	2	24	94	437	10	907	93.12%
50	1	25	50	487	9	937	96.20%
51	2	27	102	589	7	946	97.13%
52	1	28	52	641	6	953	97.84%
54	2	30	108	749	4	965	99.08%
55	2	32	110	859	2	969	99.49%
57	1	33	57	916	1	973	99.90%
58	1	34	58	974	0	974	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 020409-SU
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69033)
 Meter Size: 2 "

Schedule: E-14
 Page 8 of 8
 Preparer: Seidman, F.

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

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1	1	0	0	35	0	0.00%
6	2	3	12	12	33	210	41.75%
7	2	5	14	26	31	243	48.31%
9	1	6	9	35	30	305	60.64%
10	3	9	30	65	27	335	66.60%
11	6	15	66	131	21	362	71.97%
12	5	20	60	191	16	383	76.14%
13	3	23	39	230	13	399	79.32%
14	4	27	56	286	9	412	81.91%
16	1	28	16	302	8	430	85.49%
19	1	29	19	321	7	454	90.26%
20	1	30	20	341	6	461	91.65%
22	1	31	22	363	5	473	94.04%
23	2	33	46	409	3	478	95.03%
26	1	34	26	435	2	487	96.82%
30	1	35	30	465	1	495	98.41%
38	1	36	38	503	0	503	100.00%