

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

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

OF

CYPRESS LAKES UTILITIES, INC. - Docket No. 020407-WS

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year ended December 31, 2001

FORM PSC/WAW 20 (/)

EXHIBIT "1"

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

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CLASS A AND B WATER AND/OR SEWER UTILITIES
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Schedule of Water Rate Base

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 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	\$ 1,329,460		\$ 1,329,460	A-5
2	Utility Land & Land Rights	509		509	A-5
3	Less: Non-Used & Useful Plant	-	- A	-	A-7, A-3
4	Construction Work in Progress	-	- B		A-18, A-3
5	Less: Accumulated Depreciation	(288,550)	-	(288,550)	A-9
6	Less: CIAC	(246,499)		(246,499)	A-12
7	Accumulated Amortization of CIAC	28,574	5,565 C	34,139	A-14, A-3
8	Acquisition Adjustments, Net	(267,107)	267,107 D	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	incl. above	incl. above		-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	12,804 E	12,804	A-17, A-3
12	Total Rate Base	\$ 556,388	\$ 285,476	\$ 841,864	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	\$ 2,252,159		\$ 2,252,159	A-6
2	Utility Land & Land Rights			-	A-6
3	Less: Non-Used & Useful Plant	-	(131,593) A	(131,593)	A-7, A-3
4	Construction Work in Progress	160,381	(160,381) B	-	A-18, A-3
5	Less: Accumulated Depreciation	(502,877)	-	(502,877)	A-10
6	Less: CIAC	(711,034)		(711,034)	A-12
7	Accumulated Amortization of CIAC	58,598	12,509 C	71,107	A-14, A-3
8	Acquisition Adjustments	(400,032)	400,032 D	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	incl. above	incl. above		-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	21,268 E	21,268	A-17, A-3
12	Total Rate Base	\$ 857,195	\$ 141,835	\$ 999,030	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 1 of 1
 Docket No.: 020407-WS
 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	(A) Non Used & Useful Plant in Service (Page A-7)	\$ -	(131,593)
2	(B) CWIP		
3	CWIP not included in rate base	-	(160,381)
4	(C) Accumulated Amortization of CIAC		
5	impute amortization not accrued in 1999	5,565	12,509
6	(D) Acquisition Adjustment		
7	Negative Acquisition Adjustment not included in rate base	267,107	400,032
8	(E) Working Capital		
9	Adjusted O&M (Page A-17), divided by 8	12,804	21,268
10	Total	<u>\$ 285,476</u>	<u>\$ 141,835</u>

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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	12/31/97 Balance per Order No. PSC-98-0993-FOF-WS	\$ 909,084	\$ 1,386,479
2	1998 Additions	214,365	339,728
3	1998 Retirements	2,566	2,720
4	1998 Adjustments		
5	12/31/98 Balance	1,120,883	1,723,487
6	1999 Additions	112,040	63,710
7	1999 Retirements	11,307	7,479
8	1999 Adjustments		
9	12/31/99 Balance	1,221,616	1,779,718
10	2000 Additions	101,532	204,507
11	2000 Retirements	1,791	518
12	2000 Adjustments		
13	12/31/00 Balance	1,321,357	1,983,707
14	2001 Additions	33,639	543,956
15	2001 Retirements	17,121	2,409
16	2001 Adjustments		
17	12/31/01 Balance	1,337,875	2,525,254

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

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
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-5
Page 1 of 1
Preparer: Seidman, F.

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 80,551	\$ 80,551	\$ 80,551		
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	509	509	509		
7	304.2 Structures & Improvements	61,306	62,701	62,003		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	51,573	51,573	51,573		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	154,942	155,806	155,374		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	8,100	10,316	9,208		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	66,987	70,784	68,885		
25	331.4 Transm. & Distribution Mains	445,137	445,322	445,229		
26	333.4 Services	189,500	193,906	191,703		
27	334.4 Meters & Meter Installations	109,433	113,823	111,628		
28	335.4 Hydrants	70,612	71,116	70,864		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	35,582	19,448	27,520		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	17,491	23,523	20,507		
37	344.5 Laboratory Equipment	5,678	5,678	5,678		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	24,654	32,819	28,737		
42	TOTAL	\$ 1,322,063	\$ 1,337,874	\$ 1,329,969		\$ -

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
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) 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	\$ 10,115	\$ 10,115	\$ 10,115		
3	352.1 Franchises	18,206	18,206	18,206		
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	178,994	178,994	178,994		
9	361.2 Collection Sewers - Gravity	899,882	899,882	899,882		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	145,735	149,157	147,446		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
13a	375.2 Reuse Services					
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	74,136	77,307	75,722		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	380.4 Treatment & Disposal Equipment	645,388	1,181,049	913,219	17.91%	163,563
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					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	3,730	3,730	3,730		
35	394.5 Laboratory Equipment	3,940	3,940	1,970		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment	2,875	2,875	2,875		
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	\$ 1,983,002	\$ 2,525,256	\$ 2,252,159		\$ 163,563

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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 -			
5	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
6	Plant in Service		\$ 163,563	\$ 163,563
7	Land			-
8	Accumulated Depreciation		(31,970)	(31,970)
9	Other -			
10	Total	<u>\$ -</u>	<u>\$ 131,593</u>	<u>\$ 131,593</u>

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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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	12/31/97 Balance per Order No. PSC-98-0993-FOF-WS	\$ 185,557	\$ 383,963
2	1998 Additions	16,595	3,538
3	1998 Retirements	2,566	2,720
4	1998 Adjustments		
5	12/31/98 Balance	199,586	384,781
6	1999 Additions	43,519	48,735
7	1999 Retirements	11,307	7,479
8	1999 Adjustments		
9	12/31/99 Balance	231,798	426,037
10	2000 Additions	41,784	50,499
11	2000 Retirements	1,791	518
12	2000 Adjustments		
13	12/31/00 Balance	271,791	476,018
14	2001 Additions	50,640	56,128
15	2001 Retirements	17,121	2,409
16	2001 Adjustments		
17	12/31/01 Balance	\$ 305,310	\$ 529,737

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

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

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

Schedule: A-9
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	301.1 Organization	\$ 3,848	\$ 5,878	\$ 4,863		
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	21,083	22,941	22,012		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	16,905	18,637	17,771		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	40,954	47,785	44,369		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	3,704	4,047	3,875		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	12,773	14,669	13,721		
25	331.4 Transm. & Distribution Mains	85,577	95,730	90,653		
26	333.4 Services	36,377	41,154	38,766		
27	334.4 Meters & Meter Installations	13,480	19,056	16,268		
28	335.4 Hydrants	13,155	14,765	13,960		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	15,384	10,112	12,748		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	1,435	2,526	1,980		
37	344.5 Laboratory Equipment	555	905	730		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	6,564	7,104	6,834		
42	TOTAL	\$ 271,792	\$ 305,309	\$ 288,550		\$ -

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

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

Schedule: A-10
Page 1 of 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	615	867	741		
3	352.1 Franchises	702	1,244	973		
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	43,505	49,476	46,491		
9	361.2 Collection Sewers - Gravity	187,399	210,804	199,101		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	23,777	27,607	25,692		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
13a	375.2 Reuse Services					
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	46,226	49,188	47,707		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	380.4 Treatment & Disposal Equipment	170,510	186,484	178,497	17.91%	31,970
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					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	1,875	2,108	1,991		
35	394.5 Laboratory Equipment	690	953	821		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment	719	1,006	863		
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	\$ 476,018	\$ 529,737	\$ 502,877		\$ 31,970

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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	12/31/97 Balance per Order No. PSC-98-0993-FOF-WS	116,719	96,929
2	1998 Additions	121,017	364,105
3	1998 Adjustments		
4	12/31/98 Balance	237,736	461,034
5	1999 Additions	0	250,000
6	1999 Adjustments		
7	12/31/99 Balance	237,736	711,034
8	2000 Additions	5,575	0
9	2000 Adjustments		
10	12/31/00 Balance	243,311	711,034
11	2001 Additions	6,375	0
12	2001 Retirements		
13	12/31/01 Balance	\$ 249,686	\$ 711,034

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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	5,575	11,950	8,763
4	Contributed Plant	237,736	237,736	237,736
5	Other (Describe)			
6		\$ -	\$ -	\$ -
7	Total	\$ 243,311	\$ 249,686	\$ 246,499
WASTEWATER				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Plant	411,034	411,034	411,034
11	Other (Describe) - Cash for Plant	300,000	300,000	300,000
12		\$ -	\$ -	\$ -
13	Total	\$ 711,034	\$ 711,034	\$ 711,034

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

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

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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	12/31/97 Balance per Order No. PSC-98-0993-FOF-WS	\$ 10,801	\$ 15,382
2	1998 Additions	0	0
3	1998 Adjustments		
4	12/31/98 Balance	10,801	15,382
5	1999 Additions	6,928	13,049
6	1999 Adjustments		
7	12/31/99 Balance	17,729	28,431
8	2000 Additions	7,070	20,128
9	2000 Adjustments		
10	12/31/00 Balance	24,799	48,559
11	2001 Additions	7,550	20,138
12	2001 Retirements		
13	12/31/01 Balance	\$ 32,349	\$ 68,697

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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
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) Test Year 12/31/2000	(3) Test Year 12/31/2001	(4) Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees	568	1,548	1,058
4	Contributed Plant	24,231	30,801	27,516
5	Other (Describe)			-
6		\$ -	\$ -	\$ -
7	Total	<u>\$ 24,799</u>	<u>\$ 32,349</u>	<u>\$ 28,574</u>
WASTEWATER				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Plant	28,054	39,695	33,874
11	Other (Describe) - Cash for Plant	20,475	28,972	24,724
12		\$ -	\$ -	\$ -
13	Total	<u>\$ 48,529</u>	<u>\$ 68,667</u>	<u>\$ 58,598</u>
14	Note: Accum. Amort. allocated on basis of CIAC classifications.			

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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 AFUDC rates since transfer and rate base established as of 12/31/97:

	Jan - Jun	Jul - Dec
1998	10.30%	10.16%
1999	9.74%	9.79%
2000	9.96%	10.04%
2001	10.11%	9.36%

Per Rule 25-30.116(3)(a), the requested monthly discounted AFUDC rate, going forward is:

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

where:

$$A = \text{Annual AFUDC rate (see Sch. D-1)} = 9.21\%$$

$$M = 0.736889\%$$

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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	12/31/97 balance per Order No. PSC-98-0993-FOF-WS	\$ -	\$ -
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 Retirements	-	-
16	06/30/99 Balance	\$ -	\$ -

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	\$ 93,356 \$ 161,412
3	Adjustments to O & M expense per B-1 and B-2	<u>9,074</u> <u>8,735</u>
4	Total adjusted O & M expense	102,430 170,147
5	Divide by 8	<u>8</u> <u>8</u>
6	Equals working capital	<u>\$ 12,804</u> <u>\$ 21,268</u>
7	<u>Interim Rates - 12/31/01</u>	
8	Total O & M Expense	\$ 93,356 \$ 161,412
9	Adjustments to O & M expense per B-1(a) and B-2(a)	<u>5,151</u> <u>4,939</u>
10	Total adjusted O & M expense	98,507 166,351
11	Divide by 8	<u>8</u> <u>8</u>
12	Equals working capital	<u>\$ 12,313</u> <u>\$ 20,794</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001

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	\$ 3,863,129	\$ 3,305,064
2	Construction Work in Progress	-	320,762
3	Other Utility Plant Adjustments (Net Acq. Adj.)	<u>(656,565)</u>	<u>(677,711)</u>
4	GROSS UTILITY PLANT	3,206,564	2,948,115
5	Less: Accumulated Depreciation	<u>(835,046)</u>	<u>(747,809)</u>
6	NET UTILITY PLANT	<u>2,371,518</u>	<u>2,200,306</u>
7	Cash	-	25
8	Special Deposits	4,000	4,000
9	Accounts Rec'b - customers	43,410	52,614
10	Notes Receivable		
11	Accts. Rec'b - Assoc. Cos.		
10	Notes Rec'b - Assoc. Cos.		
12	Accts. Rec'b - Other		
13	Allowance for Bad Debts		
14	Materials & Supplies		
15	Miscellaneous Current & Accrued Assets	<u>-</u>	<u>-</u>
16	TOTAL CURRENT ASSETS	<u>47,410</u>	<u>56,639</u>
17	Net nonutility property		
18	Unamortized Debt Discount & Exp.		
19	Prelim. Survey & Investigation Charges		
20	Clearing Accounts		
21	Deferred Rate Case Expense		
22	Other Miscellaneous Deferred Debits	865	1,453
23	Accum. Deferred Income Taxes	<u>-</u>	<u>-</u>
24	TOTAL OTHER ASSETS	<u>865</u>	<u>1,453</u>
25	TOTAL ASSETS	<u>\$ 2,419,793</u>	<u>\$ 2,258,398</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001

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) EQUITY CAPITAL & LIABILITIES	(3) Test Year Ended 12/31/01	(4) Prior Year Ended 12/31/00
1	Common Stock Issued	\$ 1,000	\$ 1,000
2	Preferred Stock Issued		
3	Additional Paid in Capital	1,583,155	1,053,713
4	Retained Earnings	25,800	58,462
5	Other Equity Capital		
6	TOTAL EQUITY CAPITAL	<u>1,609,955</u>	<u>1,113,175</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>
12	Accounts Payable	94,792	94,715
13	Notes Payable		
14	Notes & Accounts Payable - Assoc. Cos.	(161,351)	157,232
15	Customer Deposits	6,780	6,780
16	Accrued Taxes	(1,175)	(3,704)
17	Accrued Interest	276	383
18	Accrued Dividends		
19	Misc. Current and Accrued Liabilities	-	-
20	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(60,678)</u>	<u>255,406</u>
21	Advances for Construction		
22	Prepaid Capacity Charges		
23	Accum. Deferred ITC's		
24	Operating Reserves		
25	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>
26	Contributions in Aid of Construction	960,720	954,345
27	Less: Accum. Amortization of CIAC	(101,016)	(73,328)
28	Accumulated Deferred Income Taxes	<u>10,812</u>	<u>8,800</u>
29	Total Equity Capital and Liabilities	<u>\$ 2,419,793</u>	<u>\$ 2,258,398</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 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	\$ 110,204	\$ 4,348	A \$ 114,552	\$ 160,939	F \$ 275,490	B-4, E-2
2	Operation & Maintenance	93,356	5,151	B 98,507	3,923	G 102,430	B-5, B-3
3	Depreciation, net of CIAC Amort.	43,325	-	C 43,325		43,325	B-13, B-3
4	Amortization				-	-	B-3
5	Taxes Other Than Income	17,268	3,836	D 21,103	7,177	H 28,280	B-15, B-3
6	Provision for Income Taxes	(28,449)	28,449	E -	23,919	I 23,919	C-1, B-3
7	OPERATING EXPENSES	125,500	37,436	162,936	35,019	197,954	
8	NET OPERATING INCOME	\$ (15,296)	\$ (33,088)	\$ (48,384)	\$ 125,920	\$ 77,536	
9	RATE BASE	\$ 556,388		\$ 841,864		\$ 841,864	
10	RATE OF RETURN	--	%	--	%	9.21	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	\$ 229,432	\$ 5,346	A \$ 234,778	\$ 126,477	F \$ 361,255	B-4, E-2
2	Operation & Maintenance	161,412	4,939	B 166,351	3,796	G 170,147	B-6, B-3
3	Depreciation, net of CIAC Amort.	35,990	(3,293)	C 32,697		32,697	B-14, B-3
4	Amortization				0	-	B-3
5	Taxes Other Than Income	29,745	2,709	D 32,454	5,280	H 37,734	B-15, B-3
6	Provision for Income Taxes	780	-	E -	28,666	I 28,666	C-1, B-3
7	OPERATING EXPENSES	227,927	4,355	231,502	37,742	269,244	
8	NET OPERATING INCOME	\$ 1,505	\$ 991	\$ 3,276	\$ 88,735	\$ 92,011	
9	RATE BASE	\$ 857,195		\$ 999,030		\$ 999,030	
10	RATE OF RETURN	0.18 %		0.33 %		9.21 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page 1 of 1
 Docket No.: 020407-WS
 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>Operating Revenues</u>		
2	Adjust for annualized revenues at current rates	4,348	5,346
3 (B)	<u>Operations & Maintenance (O&M) Expenses</u>		
4	(1) Adjust salaries for difference between year end		
5	and current pay rates.	(983)	(952)
6	(2) Adjust pensions and benefits to reflect		
7	salary adjustments.	6,671	6,459
8	(3) Adjustment for revised common expense allocation		
9	(SE 51, 52, 60, 90).	(537)	(568)
10	Total O&M adjustments.	\$ 5,151	\$ 4,939
11 (C)	<u>Non-used and useful depreciation</u>		
12	Non-used and useful depreciation (Page B-14, 15)	-	(3,293)
13 (D)	<u>Taxes Other Than Income</u>		
14	(1) Payroll taxes		
15	Adjust for salary changes per Adjustmemt (B) above		
16	(Page B-15)	3,640	3,524
17	(2) Property Taxes		
18	Adjust for non-used & useful plant (Page B-15)	-	(1,056)
19	(3) Regulatory Assessment fees		
20	Adjust for annualized revenues per Adjust (A) above	196	241
21	Total Taxes Other adjustments.	\$ 3,836	\$ 2,709
22 (E)	<u>Provision for Income Taxes</u>		
23	Remove negative income tax expense	28,449	-
24 (F)	<u>Revenue Increase</u>		
25	Increase in revenue required by the Utility to realize a		
26	9.21 % rate of return	\$ 160,939	\$ 126,477
27 (G)	<u>Rate Case Expense</u>		
28	1/4 of Rate Case Expense (Page B-10)	\$ 3,923	\$ 3,796
29 (H)	<u>Taxes Other Than Income</u>		
30	Regulatory Assessment Fees (RAFs)		
27	Adjust for requested revenue increase (Page B-15)	\$ 7,177	\$ 5,280
28 (I)	<u>Provision for Income Taxes</u>		
29	Income Taxes (Page C-1)	\$ 23,919	\$ 28,666

Test Year Operating Revenues

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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 Line Account No. and Description	(1) Total Water	SEWER SALES Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 97,074	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	10,301	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	\$ 223,018
8	462.2 Private Fire Protection		522.2 Measured - Commercial	6,414
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>107,375</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>229,432</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	174	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	<u>2,655</u>	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23	TOTAL OTHER		536 Other Sewer Revenues	<u>0</u>
24	WATER REVENUES	<u>2,829</u>		
25			TOTAL OTHER	
26			SEWER REVENUES	<u>0</u>
27		\$ <u>110,204</u>		
28			TOTAL SEWER	
			OPERATING REVENUES	<u>\$ 229,432</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

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

Schedule: B-5
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1

Line No	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	Total Annual
1	601 Salaries & Wages - Employees	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	\$ 41,202
2	603 Salaries & Wages - Officers, Etc.													
3	604 Employee Pensions & Benefits	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	13,554
4	610 Purchased Water													-
5	615 Purchased Power	608	655	-	1,396	675	-	624	459	342	475	531	1,419	7,185
6	616 Fuel for Power Purchased													-
7	618 Chemicals	853	37	51	284	358	194	335	116	242	-	358	38	2,865
8	620 Materials & Supplies	432	619	822	294	557	358	663	1,700	227	2,311	779	1,339	10,100
9	631 Contractual Services - Engr.													-
10	632 Contractual Services - Acct.	70	70	70	70	70	70	70	70	70	70	70	70	845
11	633 Contractual Services - Legal	75	75	75	75	75	75	75	75	75	75	75	75	902
12	634 Contractual Services - Mgmt. Fees													-
13	635 Contractual Services - Other	107	107	107	107	107	107	107	107	107	107	107	107	1,278
14	641 Rental of Building/Real Prop.													-
15	642 Rental of Equipment													-
16	650 Transportation Expenses	145	190	224	168	207	204	233	262	2,507	187	473	17	4,817
17	656 Insurance - Vehicle													-
18	657 Insurance - General Liability													-
19	658 Insurance - Workman's Comp.													-
20	659 Insurance - Other	182	182	182	182	182	182	182	182	182	182	182	182	2,187
21	660 Advertising Expense													-
22	666 Reg. Comm. Exp. - Rate Case Amort.													-
23	667 Reg. Comm. Exp. - Other													-
24	670 Bad Debt Expense	(0)				24	4		20	(0)		(0)	63	110
25	675 Miscellaneous Expenses	856	669	622	566	746	575	803	842	651	657	574	750	8,311
26	TOTAL	\$ 7,893	\$ 7,168	\$ 6,716	\$ 7,704	\$ 7,565	\$ 6,331	\$ 7,655	\$ 8,396	\$ 8,966	\$ 8,627	\$ 7,712	\$ 8,623	\$ 93,356

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

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

Schedule: B-6
 Page 1 of 1
 Preparer: Seldman, F.
 Recap Schedules: B-2

Line No	(1) Account No and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	Total Annual
1	701 Salaries & Wages - Employees	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 3,324	\$ 39,888
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,121
4	710 Purchased Sewage Treatment													-
5	711 Sludge Removal Expense	810	1,620	1,620	1,620	3,240	810	810	1,620	-	2,396	810	1,688	17,044
6	715 Purchased Power	3,257	3,085	-	6,101	3,143	167	2,837	2,981	3,534	3,090	2,236	5,159	35,590
7	716 Fuel for Power Purchased													-
8	718 Chemicals	1,610	71	96	536	675	365	632	218	458	-	675	71	5,408
9	720 Materials & Supplies	1,832	1,801	3,235	1,148	1,473	1,288	1,642	2,636	2,359	2,888	5,182	4,774	30,360
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.	68	68	68	68	68	68	68	68	68	68	68	68	818
12	733 Contractual Services - Legal	73	73	73	73	73	73	73	73	73	73	73	73	873
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Other	103	103	103	103	103	103	103	103	103	103	103	103	1,236
15	741 Rental of Building/Real Prop.													-
16	742 Rental of Equipment													-
17	750 Transportation Expenses	141	184	217	162	201	197	226	254	2,427	181	458	17	4,664
18	756 Insurance - Vehicle													-
19	757 Insurance - General Liability													-
20	758 Insurance - Workman's Comp													-
21	759 Insurance - Other	344	344	344	344	344	344	344	344	344	344	344	344	4,127
22	760 Advertising Expense													-
23	766 Reg. Comm. Exp. - Rate Case Amort.													-
24	767 Reg. Comm. Exp. - Other													-
25	770 Bad Debt Expense	(0)				51	9		42	(1)		(0)	135	236
26	775 Miscellaneous Expenses	829	648	602	548	722	556	777	815	630	636	556	726	8,047
27	TOTAL	\$ 13,484	\$ 12,515	\$ 10,775	\$ 15,120	\$ 14,511	\$ 8,399	\$ 11,930	\$ 13,572	\$ 14,412	\$ 14,196	\$ 14,923	\$ 17,575	\$ 161,412

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001

Schedule: B-7
 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) 4 years* Prior 12/31/97	(3) Adjusted Current TY 12/31/01	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees		\$ 40,342	40,342	%	
2	603 Salaries & Wages - Officers, Etc		-	-		
3	604 Employee Pensions & Benefits		20,225	20,225		General Explanation
4	610 Purchased Water		-	-		Current owners assumed operation in 1998 and have no knowledge of the basis of prior owner/developers operations and expenses
5	615 Purchased Power	6,311	7,185	874	13.84	From a cursory review, it appears that personnel, transportation and insurance costs were contracted out and/or partially absorbed by the owner. In addition, it appears that water/wastewater contract service may not have been fully allocated. Expenses are not directly comparable.
6	616 Fuel for Power Purchased		-	-		
7	618 Chemicals	1,930	2,865	935	48.44	
8	620 Materials & Supplies		10,100	10,100		
9	631 Contractual Services - Engr		-	-		
10	632 Contractual Services - Acct		845	845		
11	633 Contractual Services - Legal		902	902		
12	634 Contractual Services - Mgmt Fees		-	-		
13	635 Contractual Services - Other	18,257	1,312	(16,945)	(92.81)	
14	641 Rental of Building/Real Prop		-	-		
15	642 Rental of Equipment		-	-		
16	650 Transportation Expenses		4,817	4,817		
17	656 Insurance - Vehicle		-	-		
18	657 Insurance - General Liability		-	-		
19	658 Insurance - Workman's Comp		-	-		
20	659 Insurance - Other		1,476	1,476		
21	660 Advertising Expense		-	-		
22	666 Reg Comm Exp - Rate Case Amort		-	-		
23	667 Reg Comm Exp - Other		-	-		
24	670 Bad Debt Expense		110	110		
25	675 Miscellaneous Expenses		8,329	8,329		
26	TOTAL	\$ 26,498	\$ 98,508	\$ 72,010	271.76 %	
27	Total Customers (ERC's)	907	1,166	259	28.55 %	
28	Consumer Price Index - U	160.50	177.10	17	10.34 %	
29	Benchmark Index			1,2855		
30	Change in Customer ERC's			1,1034		
31	Increase in CPI			1,4184		

32 * Five years prior to test year, 1996, utility was not under PSC jurisdiction. 1997 was first year under PSC jurisdiction.

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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) 4 Years* Prior 12/31/97	(3) Adjusted Current TY 12/31/01	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees		\$ 39,068	\$ 39,068	%	
2	703 Salaries & Wages - Officers, Etc.		-	-		
3	704 Employee Pensions & Benefits		19,580	19,580		General Explanation
4	710 Purchased Sewage Treatment		-	-		Current owners assumed operation in 1998 and have no knowledge of the basis of prior owner/developers operations and expenses.
5	711 Sludge Removal Expense	11,760	17,044	5,284	44.93	From a cursory review, it appears that personnel, transportation and insurance costs were contracted out and/or partially absorbed by the owner. In addition, it appears that water/wastewater contract service may not have been fully allocated. Expenses are not directly comparable
6	715 Purchased Power	16,616	35,590	18,974	114.19	
7	716 Fuel for Power Purchased		-	-		
8	718 Chemicals	7,313	5,408	(1,905)	(26.06)	
9	720 Materials & Supplies	1,483	30,360	28,877	1,947.23	
10	731 Contractual Services - Engr		-	-		With regard to the increase in electric expense, it reflects a change in plant configuration and operation that is more environmentally responsible.
11	732 Contractual Services - Acct.		818	818		
12	733 Contractual Services - Legal		873	873		
13	734 Contractual Services - Mgmt. Fees		-	-		
14	735 Contractual Services - Other	92,364	1,272	(91,092)	(98.62)	
15	741 Rental of Building/Real Prop.		-	-		
16	742 Rental of Equipment		-	-		
17	750 Transportation Expenses		4,664	4,664		
18	756 Insurance - Vehicle		-	-		
19	757 Insurance - General Liability		-	-		
20	758 Insurance - Workman's Comp.		-	-		
21	759 Insurance - Other		3,374	3,374		
22	760 Advertising Expense		-	-		
23	766 Reg Comm Exp. - Rate Case Amort		-	-		
24	767 Reg Comm. Exp. - Other		-	-		
25	770 Bad Debt Expense		236	236		
26	775 Miscellaneous Expenses		8,066	8,066		
27	TOTAL	\$ 129,536	\$ 166,352	\$ 36,816	28.42 %	
28	Total Customers (ERC's)	905	1,073	168	18.60 %	
29	Consumer Price Index - U	160.50	177.10	17	10.34 %	
30	Benchmark Index: Increase in Customer ERC's			1.1860		
31	Increase in CPI			1.1034		
32				1.3086		
33	* Five years prior to test year, 1996, utility was not under PSC jurisdiction. 1997 was first year under PSC jurisdiction.					

Contractual Services

Florida Public Service Commission

**Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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 Cypress Lakes (Page B-12), the			
2	following service were provide:			
3	Buhr & assoc., P.A.	Legal	1,775	Misc. legal services

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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 Cnsits, 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			5,500	Filing Fee
9	Water Service Corp.			12,000	Misc. printing, postage, notices, travel
11				<u>\$ 123,500</u>	

12 Estimate Through

13 PAA

14 Commission Hearing

15 Amortization Period 4 Years

16 Explanation if different from Section 367.0816, Florida

17 Amortization of Rate Case Expense:

18		(A) Water	(B) Wastewater	(C) Total
19	Prior unamortized rate case expense			
20	Current rate case expense	<u>62,763</u>	<u>60,737</u>	<u>123,500</u>
21	Total projected rate case expense	<u>\$ 62,763</u>	<u>\$ 60,737</u>	<u>\$ 123,500</u>
22		<u>\$ 15,691</u>	<u>\$ 15,184</u>	<u>\$ 30,875</u>
23	Method of allocation between systems:			
24	(Provide calculation)			
25	Average customers, from Sch E-2	<u>1,099</u>	<u>1,064</u>	<u>2,163</u>
26	Percentage of average customers	<u>50.82%</u>	<u>49.18%</u>	<u>100.00%</u>

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

Florida Public Service Commission

**Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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) (2) (3) Allocation Percentages			(4) Description of Allocation Method	(5) (6) (7) Amounts Allocated			(8) (9) Cypress Lakes	
			Cypress Lakes	Other Co's/Sys	Total		Cypress Lakes	Other Co's/Sys	Total	Water	Sewer
										48.59%	51.41%
Water Service Corp. Allocated Expenses											
1	601	Salaries - Office	0 7%	99 3%	100 0%	Cust. Equiv *	\$6,847	\$931,739	\$938,586	\$3,327	\$3,520
2	63x	Outside Services	0 9%	99 1%	100 0%	" "	4,220	468,347	472,567	2,050	2,170
3	604	Pensions & Benefits	0 8%	99 2%	100 0%	" "	2,739	355,224	357,963	1,331	1,408
4	659	Insurance	0 7%	99 3%	100 0%	" "	6,314	943,155	949,469	3,068	3,246
5	675	Office Supplies	0 8%	99 2%	100 0%	" "	751	98,284	99,035	365	386
6	675	Office Utilities	0 8%	99 2%	100 0%	" "	379	47,471	47,850	184	195
7	675	Office Maintenance	0.8%	99.2%	100 0%	" "	936	117,175	118,111	455	481
8	675	Misc.	0.9%	99.1%	100 0%	" "	1,667	188,865	190,532	810	857
9		Subtotal O&M Expenses					\$23,853	\$3,150,260	\$3,174,113	\$11,590	\$12,263
10	403	Depreciation	0.8%	99 2%	100 0%	" "	1,557	194,796	196,353	757	800
11	408	Taxes	0.8%	99 2%	100 0%	" "	2,479	310,107	312,586	1,204	1,275
12	426	Other Income	0.8%	99 2%	100 0%	" "	(130)	(16,218)	(16,348)	(63)	(67)
13	419,27	Interest Expense				" "	3,108	380,376	383,484	1,510	1,598
14		Total Expenses					\$30,867	\$4,019,321	\$4,050,188	\$14,998	\$15,869
Utilities Inc. of Florida Allocated Expenses											
15	675	Office Supplies	2 7%	97 3%	100 0%	Cust Equiv *	\$1,459	\$51,974	\$53,433	\$709	\$750
16	675	Office Utilities	2.7%	97.3%	100 0%	" "	368	13,109	13,477	179	189
17	675	Misc.	2 7%	97 3%	100 0%	" "	1,304	46,415	47,719	634	670
18	650	Transportation Expenses	2 7%	97 3%	100 0%	" "	2,679	95,469	98,148	1,302	1,377
19	620,675	Operator Expenses	2 7%	97 3%	100 0%	" "	154	5,467	5,621	75	79
20		Subtotal O&M Expenses					\$5,964	\$212,435	\$218,399	\$2,898	\$3,066
21	408	Taxes	2 7%	97 3%	100 0%	" "	128	4,574	4,702	62	66
22	403	Depreciation	2 7%	97 3%	100 0%	" "	3,858	137,415	141,273	1,875	1,983
23		Total Expenses					\$9,950	\$354,423	\$364,373	\$4,834	\$5,116

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1

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	301.1 Organization	2,030		2,030		
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	1,859		1,859		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	1,733		1,733		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	7,809		7,809		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	344		344		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	1,898		1,898		
25	331.4 Transm. & Distribution Mains	10,151		10,151		
26	333.4 Services	4,777		4,777		
27	334.4 Meters & Meter Installations	5,576		5,576		
28	335.4 Hydrants	1,610		1,610		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	8,984		8,984		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	1,335		1,335		
37	344.5 Laboratory Equipment	354		354		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	2,415		2,415		-
42	TOTAL	50,875	-	50,875		-
43	LESS: AMORTIZATION OF CIAC	(7,550)	-	(7,550)		-
44	NET DEPRECIATION EXPENSE - WATER	\$ 43,325	\$ -	\$ 43,325		\$ -
45						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	253		253		
3	352.1 Franchises	542		542		
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	5,971		5,971		
9	361.2 Collection Sewers - Gravity	23,404		23,404		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	3,830		3,830		
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	2,962		2,962		
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	380.4 Treatment & Disposal Equipment	18,383		18,383	17.91%	3,293
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					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	233		233		
35	394.5 Laboratory Equipment	263		263		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment	287		287		
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	-	-	-		-
40	TOTAL	56,128	-	56,128		3,293
41	LESS: AMORTIZATION OF CIAC	(20,138)		(20,138)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 35,991	\$ -	\$ 35,990		\$ 3,293

Taxes Other Than Income

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 5,024	\$ 4,516	\$ 7,680	\$ 48	\$ 17,268
Adjustments to Test Year (Explain)						
3	Taxes re adj. To salaries		3,640			3,640
4	RAFs assoc. with annualized revenue	196				196
5	Adj. Prop. Tax for non-used plant			-		-
6	Total Test Year Adjustments	196	3,640	-	-	3,836
7	Adjusted Test Year	5,220	8,156	7,680	48	21,103
8	RAFs Assoc. with Revenue Increase	7,177	-	-	-	7,177
9	Total Balance	\$ 12,397	\$ 8,156	\$ 7,680	\$ 48	\$ 28,280
SEWER						
10	Test Year Per Books	\$ 10,736	\$ 4,372	\$ 14,534	\$ 102	\$ 29,745
Adjustments to Test Year (Explain)						
11	Taxes re adj. To salaries		3,524			3,524
12	RAFs assoc. with annualized revenue	241				241
14	Adj. Prop. Tax for non-used plant		-	(1,056)		(1,056)
15	Total Test Year Adjustments	241	3,524	(1,056)	-	2,709
16	Adjusted Test Year	10,977	7,896	13,479	102	32,454
17	RAFs Assoc. with Revenue Increase	5,280	-	-	-	5,280
18	Total Balance	\$ 16,256	\$ 7,896	\$ 13,479	\$ 102	\$ 37,734

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2	\$ (33,208)	\$ (771)	\$ (32,097)	\$ (27,700)	\$ (4,397)	\$ 23,919	\$ 28,666
2	Deferred Income Tax Expense	C-5	2,012		2,012	1,356			
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		\$ (31,196)	\$ (771)	\$ (30,085)	\$ (26,344)	\$ (4,397)	\$ 23,919	\$ 28,666

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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	Utility Adjusted	Water	Sewer	Adjusted for Increase Water	Sewer
1	Net Utility Operating Income (Sch B-1 & B-2)	\$ (13,791)	\$ (31,317)	\$ (45,108)	\$ (48,384)	\$ 3,276	\$ 77,536	\$ 92,011
2	Add: Income Tax Expense Per Books (Sch. B-1)	(27,669)	27,669	-	-	-	23,919	28,666
3	Subtotal	(41,460)	(3,648)	(45,108)	(48,384)	3,276	101,455	120,677
4	Less: Interest Charges (Sch. C-3)	35,188	-	35,188	22,727	12,461	35,391	41,998
5	Taxable Income Per Books	(76,648)	(3,648)	(80,296)	(71,111)	(9,185)	66,064	78,679
Schedule M Adjustments:								
6	Permanent Differences (From Sch C-4)	-	-	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	6,600	(6,600)	-	-	-	-	-
8	Total Schedule M Adjustments	6,600	(6,600)	-	-	-	-	-
9	Taxable Income Before State Taxes	(83,248)	2,952	(80,296)	(71,111)	(9,185)	66,064	78,679
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	2,500	2,500	2,500	2,500
11	State Taxable Income	(88,248)	(2,048)	(85,296)	(73,611)	(11,685)	63,564	76,179
12	State Income Tax (5.5% of Line 11)*	(4,854)	(113)	(4,691)	(4,049)	(643)	3,496	4,190
13	Emergency Excise Tax							
14	Credits							
15	Current State Income Taxes	(4,854)	(113)	(4,691)	(4,049)	(643)	3,496	4,190
16	Federal Taxable Income (Line 9 - Line 15)	(83,394)	(1,935)	(80,605)	(69,562)	(11,042)	60,068	71,989
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(28,354)	(658)	(27,406)	(23,651)	(3,754)	20,423	24,476
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(28,354)	(658)	(27,406)	(23,651)	(3,754)	20,423	24,476
Summary:								
21	Current State Income Taxes (Line 15)	(4,854)	(113)	(4,691)	(4,049)	(643)	3,496	4,190
22	Current Federal Income Taxes (Line 20)	(28,354)	(658)	(27,406)	(23,651)	(3,754)	20,423	24,476
23	Total Current Income Tax Expense (To C-1)	\$ (33,208)	\$ (771)	\$ (32,097)	\$ (27,700)	\$ (4,397)	\$ 23,919	\$ 28,666

24 Note (1) Adjustments zero out negative income tax and Schedule M adjustments so that tax calculated for rate purposes reflects stand alone 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: Cypress Lakes Utilities, Inc.

Docket No.: 020407-WS

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	60,443		60,443	22,727	37,716
5	AFUDC	(25,255)		(25,255)	-	(25,255)
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 35,188	\$ -	\$ 35,188	\$ 22,727	\$ 12,461

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

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
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.

Line
No.

1 Interest during construction (IDC)

\$ 25,255

Deferred Income Tax Expense

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Historic [X] or Projected []

Schedule: C-5 Interim
 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	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 54,994		\$ 54,994	\$ 31,093	\$ 23,901
3	Book Depreciation and Amortization	52,755	-	52,755	29,827	22,928
4	Difference	2,239	-	2,239	1,266	973
5	Other Timing Differences (Itemize):					
6	Tap Fees	(6,375)		(6,375)	(6,375)	
7	Org. Exp. Amort.	11,324		11,324	9,301	2,023
8	Def. Maint., C/Y Amort.	(588)		(588)	(588)	
		-	-	-	-	-
9	Total Timing Differences (To C-2)	6,600	-	6,600	3,604	2,996
10	State Tax Rate	0.055	0.055	0.055	0.055	0.055
11	State Deferred Taxes (Line 6 x Line 9) (Limited by NOL)	(351)	-	(351)	198	165
		-	-	-	-	-
12	Timing Differences For Federal Taxes (Line 8 - Line 10)	6,951	-	6,951	3,406	2,831
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 11 x Line 13)	2,363	-	2,363	1,158	963
16	Add: State Deferred Taxes (Line 10)	(351)	-	(351)	198	165
17	Total Deferred Tax Expense (To C-1)	\$ 2,012	\$ -	\$ 2,012	\$ 1,356	\$ 1,128

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Seidman, F.

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

Line No.	Year	Account No. 190.1012			Account No. 190.1021			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
2	1997		-	-		(284)	(284)	(49)	(1,770)	(1,819)
3	1998		-	-		(492)	(492)	(84)	(7,826)	(7,910)
4	1999		-	-		(655)	(655)	(112)	(3,090)	(3,202)
5	2000		-	-		(466)	(466)	(80)	(8,720)	(8,800)
6	2001		2,059	2,059		(277)	(277)	271	(11,083)	(10,812)

Year	Account No. 190.1024			Account No. 190.1021		
	State	Federal	Total	State	Federal	Total
1997		(1,486)	(1,486)		-	-
1998		(2,972)	(2,972)		(4,362)	(4,362)
1999		(5,941)	(5,941)		3,506	3,506
2000		(9,791)	(9,791)		1,537	1,537
2001		(13,641)	(13,641)		776	776

Year	Account No. 190.2012			Account No. 281.2021		
	State	Federal	Total	State	Federal	Total
1997		-	-	(49)		(49)
1998		-	-	(84)		(84)
1999		-	-	(112)		(112)
2000		-	-	(80)		(80)
2001	319		319	(48)		(48)

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	Account No. 190.2012 Def. Tax Dr - Tap Fee					Account No. 190.2021 Def. Tax Cr - Def. Maint.							
		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	1997	-				-					(49)			(49)
2	1998	-				-	(49)			24	(59)			(84)
3	1999	-				-	(84)			27	(55)			(112)
4	2000	-				-	(112)			32				(80)
5	2001	-	319			319	(80)			32				(48)

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	Account No. 190.1012 Def. Tax Dr - Tap Fee					Account No. 190.1021 Def. Tax Cr - Def. Maint.				
		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											
2	1997	-					(284)			(284)	
3	1998	-				(284)	(347)	139		(492)	
4	1999	-				(492)	(321)	158		(655)	
5	2000	-				(655)	-	189		(466)	
6	2001	-	2,059			2,059	(466)	189		(277)	

Year	Account No. 190.1024 Def. Tax Cr - Orgn. Exp.					Account No. 190.1021 Def. Tax Cr - Depr.				
	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
1997		(1,486)			(1,486)		-			-
1998	(1,486)	(1,486)			(2,972)	-	(4,362)			(4,362)
1999	(2,972)	(2,969)			(5,941)	(4,362)		7,868		3,506
2000	(5,941)	(3,850)			(9,791)	3,506	(3,903)	1,934		1,537
2001	(9,791)	(3,850)			(13,641)	1,537	(761)			776

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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
1		-	The Utility has no investment tax credits; therefore, this schedule is not applicable										-
2		-				-	-						-
3		-				-	-						-
4		-				-	-						-
5		-				-	-						-
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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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
1		-	The Utility has no investment tax credits; therefore, this schedule is not applicable										-
2		-				-	-						-
3		-				-	-						-
4		-				-	-						-
5		-				-	-						-
6													

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

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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:		
		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 Cypress Lakes Utilities, Inc., based on the capital structure of the consolidated group. The 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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
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: Cypress Lakes Utilities, Inc.

Docket No.: 020407-WS

Test 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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Schedule Year Ended: December 31, 2001
Historic [X] or Projected []

Schedule: D-1
Page 1 of 2
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	821,446	44.62 %	8.82 %	3.93 %
2	Short-Term Debt	178,448	9.69	2.54	0.25
3	Preferred Stock				
4	Customer Deposits	6,900	0.37	6.00	0.02
5	Common Equity	834,100	45.31	11.07	5.01
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	<u>1,840,894</u>	<u>99.99 %</u>		<u>9.21 %</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: Cypress Lake Page 1 of 2
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

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

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	(5) Reconciliation Adjustments			(8) Reconciled To Requested Rate Base
					(6) Specific	(7) Prorata %	(7) Prorata Amount	
1	Long-Term Debt	73,757,982	70,345,623	72,051,803		44.79	(71,230,357)	821,446
2	Short-Term Debt	7,517,000	23,801,000	15,659,000		9.73	(15,480,552)	178,448
3	Preferred Stock							
4	Common Equity	69,945,301	76,392,765	73,169,033		45.48 %	(72,334,933)	834,100
5	Customer Deposits	7,020	6,780	6,900				6,900
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax							
9	Other (Explain)							
10	Total	\$ 151,227,303	\$ 170,546,168	\$ 160,886,736	\$ -	100.00 %	\$ (159,045,842)	\$ 1,840,894

11 * List corresponding adjustments to rate base below:

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

12 Note: Customer Deposits are actual for Cypress Lakes Utilities, Inc.

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Utility or Parent , Utilities, Inc.
 Historic or Projected

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

Schedule: D-3
 Page 1 of 1
 Preparer: 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)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

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

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Utility [] or Parent [X]
 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 (Bank One)	79,699	12/31/01	8,909,000	0.89%
2	Bank of America	<u>318,696</u>	12/31/01	<u>6,750,000</u>	<u>4.72%</u>
3	Total	<u>398,395</u>		<u>15,659,000</u>	<u>2.54%</u>

Recap Schedules: A-19,D-2

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

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No : 020407-WS
Test Year Ended: December 31, 2001
Utility [] or Parent [X]
Historic [X] or Projected []

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

Schedule: D-5
Page 1 of 1
Preparer: 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)-(7)
1	Collateral Trust Notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/15/91 - 4/30/06	10,000,000	5,500,000	1,000,000		45,048		10,284	488,533	498,817	9.14 %
3	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	7/15/92 - 11/30/07	15,000,000	9,750,000	1,500,000		135,875		24,214	934,788	959,002	9.97 %
4	8.421%, \$5,857,143 due in annual installments beginning 2009	6/15/00 - 6/30/15	41,000,000	41,000,000	0		952,096		70,700	3,452,200	3,522,900	8.80 %
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0		58,741		15,955	1,180,500	1,196,455	8.01 %
6	Mortgage Notes -											
7	Variable Long Term Debt - carried over from Sch D-6, to calculate average LTD rate	See Sch D-6	400,000	348,116	0		-			31,005	31,005	8.91 %
8	Total		81,400,000	\$ 71,598,116	\$ 2,500,000	-	1,191,760	-	\$ 121,153	\$ 6,087,026	6,208,179	8.82 %

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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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)
Line No	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col. (4))	Total Interest Cost (6)+(9)+(11)	Effective Cost Rate (12)/(4)-(9)-(11)
1	8.84% Promissory Note	9/1/97 - 12/20/12	100,000	84,263						7,758	7,758	9.21%
2	8.60% Promissory Note	9/1/97 - 12/21/15	100,000	86,891						7,699	7,699	8.86%
3	8.10% Promissory Note	9/1/97 - 11/15/15	100,000	87,079						7,267	7,267	8.35%
4	8.96% Promissory Note	9/1/97 - 12/20/16	100,000	89,883						8,281	8,281	9.21%
			<u>\$ 400,000</u>	<u>\$ 348,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,005</u>	<u>\$ 31,005</u>	<u>8.91%</u>

Supporting Schedules: None
Recap Schedules: A-19,D-2, D-5

Schedule of Customer Deposits

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	7,020	2,460	2,700	6,780

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [x] or Sewer []

Schedule: E-1
 Page 1 of 2
 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) Test Year Rates thru 6/30/01	(3) Test Year Rates eff. 7/01/01	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	all meters per living unit	3.76	3.82	9.05	9.19
3					
4					
5					
6	Gallonage Charge (per 1000 gallons)				
7	first 6000 gallons	0.81	0.82	1.94	1.97
	next 6000 gallons	1.21	1.23	2.91	2.96
	over 12000 gallons	1.61	1.64	3.89	3.94
8	General Service & Irrigation				
9	5/8" x 3/4"	3.76	3.82	9.05	9.19
10	1"	9.39	9.55	22.63	22.98
11	1 1/2"	18.78	19.10	45.25	45.95
12	2"	30.05	30.56	72.41	73.52
13	3"	56.34	57.30	135.76	137.85
14	4"	93.89	95.50	226.26	229.75
15	6"	187.79	191.00	452.54	459.50
15	Gallonage Charge (per 1000 gallons)	0.81	0.82	1.94	1.97
28					

Rate Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-1
 Page 2 of 2
 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) Test Year Rates thru 6/30/01	(3) Test Year Rates eff. 7/01/01	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	9.41	9.52	14.49	14.65
3	Gallorage Charge (per 1000 gallons)				
4	8,000 gallons maximum	2.00	2.02	3.07	3.11
5	General Service				
6	5/8" x 3/4"	9.41	9.52	14.49	14.65
7	1"	23.53	23.81	36.24	36.63
8	1 1/2"	47.06	47.62	72.49	73.25
9	2"	75.29	76.19	115.96	117.20
10	3"	141.17	142.85	217.42	219.75
11	4"	235.29	238.09	362.38	366.25
12	6"	470.57	476.17	724.75	732.50
15	Gallorage Charge (per 1000 gallons)	2.00	2.02	3.07	3.11
16					

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Water [X] or Sewer []

Schedule: E-2
 Page 1 of 2
 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.

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 6/30/01	(3) Test Year Gallons thru 6/30/01	(4) Test Year Rates thru 6/30/01	(5) Test Year Revenue thru 6/30/01	(6) Test Year Bills eff. 7/01/01	(7) Test Year Gallons eff. 7/01/01	(8) Test Year Rates eff. 7/01/01	(9) Test Year Revenue eff. 7/01/01	(10) Total Test Year Revenue	(11) Annualized Test Year Revenue	(12) Proposed Rates	(13) Revenue at Proposed Rates
1	Residential												
2	All meter sizes	6,294		\$ 3.76	\$ 23,665	6,407		\$ 3.82	\$ 24,475	\$ 48,140	\$ 48,518	\$ 9.19	\$ 116,722
3	M Gallons												
4	0 - 6,000		27,353	0.81	22,156		20,701	0.82	16,975	39,131	39,404	1.97	94,666
5	6,001 - 12,000		5,022	1.21	6,077		3,011	1.23	3,704	9,781	9,881	2.96	23,778
6	over 12,000		1,025	1.61	1,650		1,134	1.64	1,860	3,510	3,541	3.94	8,506
7	Total Residential	6,294	33,400		\$ 53,548	6,407	24,846		\$ 47,014	\$ 100,562	\$ 101,344		\$ 243,672
8	Average Bill				\$ 8.51				\$ 7.34	\$ 7.92	\$ 7.98		\$ 19.19
9	General Service												
10	5/8" X 3/4"	107		3.76	\$ 402	104		3.82	\$ 397	799	806	9.19	\$ 1,939
11	M Gallons		428	0.81	347		220	0.82	180	527	531	1.97	1,277
12	1"	90		9.39	845	90		9.55	860	1,705	1,719	22.98	\$ 4,136
13	M Gallons		318	0.81	258		447	0.82	367	625	627	1.97	1,507
14	1 1/2"	24		18.78	451	25		19.10	478	929	936	45.95	\$ 2,252
15	M Gallons		1,365	0.81	1,106		851	0.82	698	1,804	1,817	1.97	4,366
16	2"	24		30.05	721	24		30.56	733	1,454	1,467	73.52	\$ 3,529
17	M Gallons		1,645	0.81	1,332		1,375	0.82	1,128	2,460	2,476	1.97	5,949
18	3"	-		56.34	0	-		57.30	0	-	-	137.85	\$ -
19	M Gallons		-	0.81	-	-		0.82	-	-	-	1.97	-
20	4"	-		93.89	0	-		95.50	0	-	-	229.75	\$ -
21	M Gallons		-	0.81	-	-		0.82	-	-	-	1.97	-
22	6"	-		187.79	0	-		191.00	0	-	-	459.50	\$ -
23	M Gallons		-	0.81	-	-		0.82	-	-	-	1.97	-
24	Total Gen Serv	245	3,756		\$ 5,462	243	2,893		\$ 4,841	\$ 10,303	\$ 10,379		\$ 24,955
25	Average Bill				\$ 22.29				\$ 19.92	\$ 21.11	\$ 21.27		\$ 51.14
26	Other water revenues				1,158				1,671		2,829		6,803
27	Total annualized revenue				\$ 60,168				\$ 53,526	\$ 110,865	\$ 114,552		\$ 275,430
28	Total revenue per books/required				\$ 59,301				\$ 50,904	\$ 110,204			\$ 275,490
29	Immaterial difference				\$ 868				\$ 2,622	\$ 661			\$ (60)

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 2
 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.

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 6/30/01	(3) Test Year Gallons thru 6/30/01	(4) Test Year Rates thru 6/30/01	(5) Test Year Revenue thru 6/30/01	(6) Test Year Bills eff. 7/01/01	(7) Test Year Gallons eff. 7/01/01	(8) Test Year Rates eff. 7/01/01	(9) Test Year Revenue eff. 7/01/01	(10) Total Test Year Revenue	(11) Annualized Test Year Revenue	(12) Proposed Rates	(13) Revenue at Proposed Rates
1	Residential												
2	All meter sizes	6,294		\$ 9.41	\$ 59,227	6,407		\$ 9.52	\$ 60,995	\$ 120,222	\$ 120,914	\$ 14.65	\$ 186,070
3	M Gallons (thru- 8 MG)		30,375	2.00	60,750		22,507	2.02	45,464	106,214	106,822	3.11	164,463
4	Total Residential	6,294	30,375		\$ 119,977	6,407	22,507		\$ 106,459	\$ 226,436	\$ 227,736		\$ 350,533
5	Average Bill				\$ 19.06				\$ 16.62	\$ 17.83	\$ 17.93		\$ 27.60
6	General Service												
7	5/8" X 3/4"	12		9.41	\$ 113	12		9.52	\$ 114	\$ 227	228	14.65	\$ 352
8	M Gallons		148	2.00	296		156	2.02	315	611	614	3.11	945
9	1"	6		23.53	141	6		23.81	143	284	286	36.63	\$ 440
10	M Gallons		264	2.00	528		436	2.02	881	1,409	1,414	3.11	2,177
11	1 1/2"	12		47.06	565	13		47.62	619	1,184	1,191	73.25	\$ 1,831
12	M Gallons		1,033	2.00	2,066		605	2.02	1,222	3,288	3,309	3.11	5,094
13	2"	-		75.29	-	-		76.19	-	-	-	117.20	\$ -
14	M Gallons		-	2.00	-	-		2.02	-	-	-	3.11	-
15	3"	-		141.17	-	-		142.85	-	-	-	219.75	\$ -
16	M Gallons		-	2.00	-	-		2.02	-	-	-	3.11	-
17	4"	-		235.29	-	-		238.09	-	-	-	366.25	\$ -
18	M Gallons		-	2.00	-	-		2.02	-	-	-	3.11	-
19	6"	-		470.57	-	-		476.17	-	-	-	732.50	\$ -
20	M Gallons		-	2.00	-	-		2.02	-	-	-	3.11	-
23	Total Gen. Serv.	30	1,445		\$ 3,709	31	1,197		\$ 3,294	\$ 7,003	\$ 7,042		\$ 10,839
24	Average Bill				\$ 123.63				\$ 106.26	\$ 114.80	\$ 115.44		\$ 177.69
25	Miscellaneous service revenues				-				-	-	-		-
26	Total Annualized Revenue				\$ 123,686				\$ 109,753	\$ 233,439	\$ 234,776		\$ 361,372
27	Total revenue per books/required				\$ 124,100				\$ 105,332	\$ 229,432			\$ 361,255
28	Immaterial difference				\$ (414)				\$ 4,421	\$ 4,007			\$ 117

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] or Sewer []

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

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Gen. Service Irrigation	(5) Private Fire Protection	(6) Other	(7) Total
1	January, 2001	1,085	12	28			1,125
2	February, 2001	1,037	12	29			1,078
3	March, 2001	1,040	12	29			1,081
4	April, 2001	1,042	12	29			1,083
5	May, 2001	1,044	12	29			1,085
6	June, 2001	1,045	12	29			1,086
7	July, 2001	1,057	12	29			1,098
8	August, 2001	1,062	12	29			1,103
9	September, 2001	1,061	12	28			1,101
10	October, 2001	1,073	12	28			1,113
11	November, 2001	1,073	12	28			1,113
12	December, 2001	1,082	12	28	-		1,122
13	Total	12,701	144	343	-	-	13,188

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Other	(6) Total
1	January, 2001	1,085	5			1,090
2	February, 2001	1,037	5			1,042
3	March, 2001	1,040	5			1,045
4	April, 2001	1,042	5			1,047
5	May, 2001	1,044	5			1,049
6	June, 2001	1,045	5			1,050
7	July, 2001	1,057	5			1,062
8	August, 2001	1,062	5			1,067
9	September, 2001	1,061	5			1,066
10	October, 2001	1,073	5			1,078
11	November, 2001	1,073	5			1,078
12	December, 2001	1,082	5	-		1,087
13	Total	12,701	60	-	-	12,761

Miscellaneous Service Charges

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] or Sewer []

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.
<u>Water</u>					
1	Initial Connection	\$ 15	\$ 15	\$ 15	\$ 15
2	Normal Reconnection	15	15	15	15
3	Violation Reconnection	15	15	15	15
4	Premises Visit	10	10	10	10
<u>Wastewater</u>					
Line No	Type Charge	Present		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	10	10	10	10

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No Page 1 of 2
 Test Year Ended: December 31, 2001
 Water [X] 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	\$ 2,460	\$ 115		\$ -	\$ 254	\$ 2,829
2	Other charges as follows:					
3	Miscellaneous				174	
4	Return check charges				80	
5	Total other charges				\$ 254	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	2 1/4"	Eclipse #2	3
2	5 1/4"	M & H 929	9
3	5 1/4"	Darling B84B	8
4	5 1/4"	Mueller Super Centurion 200	12
5	5 1/4"	Mueller Centurion	1
6	5 1/4"	Kennedy K81D	5
7	5 1/4"	Kennedy K81A	27
Total			65

Private Fire Protection Service

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS Page 1 of 2
Test 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
-----------------	-------------	-------------	-----------------

NONE - Not Applicable

Total

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407- 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		The Company has no outstanding contracts or agreements; therefore, this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
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
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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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 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 (300 GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (300 GPD)		
or-per Lot		
Multifamily - Per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"	\$ 125.00	\$ 125.00
1"	150.00	150.00
1-1/2"	300.00	300.00
2"	350.00	350.00
Over 2"	Actual cost	Actual cost
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		Actual cost
Inspection Charge		Actual cost
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Service Availability Charges Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-10
 Page 2 of 2
 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 (___ GPD)		
or per Lot		
All others-per Gallon/Day		
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (<u>250</u> 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
Inspection Charge		Actual cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (<u>250</u> GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] or Sewer [X]
Historic [X] 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 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

**Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] 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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] 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		Historical	Proj.	Proj. Test	Test Year	Proj.	Project TY	Present	Projected	Proposed	Proj Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	Consumption (000)	Factor	Consumption (000)	Rates	TY Revenue	Rates	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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [x] 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 Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped (000)	(2) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000) (1)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1/2001	6,828		6,109	560	159	2.33 %
2/2001	6,708		6,267	-	441	6.57
3/2001	7,256		6,127	30	1,099	15.15
4/2001	7,383		6,613	-	770	10.43
5/2001	7,368		6,721	-	647	8.78
6/2001	6,275		5,100	50	1,125	17.93
7/2001	4,357		3,853	50	454	10.42
8/2001	4,194		3,588	100	506	12.06
9/2001	4,274		3,907	41	326	7.63
10/2001	5,966		5,422	21	523	8.77
11/2001	6,611		5,997	-	614	9.29
12/2001	7,254		5,566	-	1,688	23.27
Total	74,474	-	65,270	852	8,352	11.21 %

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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	3,038				3,038	none
2/2001	2,912				2,912	
3/2001	3,410				3,410	
4/2001	3,210				3,210	
5/2001	4,805				4,805	
6/2001	5,130				5,130	
7/2001	3,441				3,441	
8/2001	2,635				2,635	
9/2001	3,030				3,030	
10/2001	3,069				3,069	
11/2001	3,150				3,150	
12/2001	3,193				3,193	
Total	41,023	-	-	-	41,023	-

Water Treatment Plant Data

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001

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

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

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		
Wells [Well capacity, gpm x 1440]		<u>2,160,000</u>
Treatment Equipment [CI contact capacity]		<u>448,200</u>
 The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
	<u>3/27/01</u>	<u>334,000</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	4/01/01	<u>331,000</u>
	[Main break]	
	[No unusual occurrences]	
 3. Five-Day Max Month		
	(1) <u>4/01/01</u>	<u>331,000</u>
	(2) <u>4/09/01</u>	<u>288,000</u>
	(3) <u>4/12/01</u>	<u>283,000</u>
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(4) <u>4/16/01</u>	<u>311,000</u>
	(5) <u>4/26/01</u>	<u>292,000</u>
		AVERAGE <u>301,000</u>
 [April is the month with the highest pumpage rate]		
 5. Average Daily Flow		
	Max Month	<u>246,100</u>
	Annual	<u>204,038</u>
 6. Required Fire Flow		
	500 gpm for 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001

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

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>175,000</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	<u>6/2001</u>	<u>171,000</u>
3. Average Annual Daily Flow		<u>112,392</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 record that this peak month was influenced by any abnormal infiltration)

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001

Schedule F-5
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 water treatment plant(s) for the historical test year and the projected test year (if applicable).

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

INPUT INFORMATION:

Total well capacity, gpm		1,500 gpm
Firm Reliable well pumping capacity (largest well out), gpm		730 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal		6,667 gallons
Total usable storage, gal.		6,667 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		246,100 gpd
Maximum day, maximum month demand		331,000 gpd
Peak hour demand = 2 x maximum day		662,000 gpd
Instantaneous demand (see table, p. 2)	1082 customers	1,114 gpd
Fire flow requirement	500 gpm x 2 hours	60,000 gpd
Unaccounted for water	11.21% of water pumped	22,882 gpd, avg
Acceptable unaccounted for	12.50%	25,505 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

This system treats water with simple chlorination. The only storage is in hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used & useful is therefore determined on the basis of instantaneous demand

Percent Used & Useful = (A + B + C - D)/E x 100%, where 100.00%

A =	Peak demand	1,114 gpm
B =	Property needed to serve five years after TY	393 gpm
C =	Fire flow demand	500 gpm
D =	Excess unaccounted for water	0 gpm
E =	Firm Reliable Capacity	730 gpm

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts

The instantaneous flows for small water systems without significant storage is calculated using the methodology prescribed in Table XXI of "Community Water Systems Source Book", reprinted below:

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

Number of Residences Served	Flow Per Residence in GPM	Number of Residences Served	Flow Per Residence in GPM
1 (First)	15.0	91-100	2.0
2-10 *	5.0	101-125	1.8
11-20 **	4.0	126-150	1.6
21-30	3.8	151-175	1.4
31-40	3.4	176-200	1.3
41-50	3.2	201-300	1.2
51-60	2.7	301-400	1.0
61-70	2.5	401-500	0.8
71-80	2.2	501-750	0.7
81-90	2.1	751-1,000	0.5

* Second, third, etc., through tenth residence served.

** Eleventh, twelfth, etc., through twentieth residence served.

Source: Community Water Systems Source Book

Joseph S. Ameen, S.M., Sanitary Engineer

Third Edition

Technical Proceedings, P.O. Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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).

<u>Line</u> <u>No.</u>			
1	(A)	Used and useful flow (000):	
2		AADF - year 2001	<u>112,392</u>
3	(B)	Property needed for post test year period (see F-8)	<u>31,265</u>
4	(C)	Permitted capacity	<u>175,000</u>
5	(D)	Used and useful percentage	<u>82.09%</u>
6	(E)	Non-used and useful percentage	<u>17.91%</u>

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is

Distribution & Collection Systems

(A)	Average test year residential customers	1,058
		<u>-</u>
(B)	Property needed for post test year period (see F-8)	<u>276</u>
(C)	Lots with service	<u>1,200</u>
(D)	Used and useful percentage	<u>100.00%</u>
(E)	Non-used and useful percentage	<u>0.00%</u>

Margin Reserve Calculations

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test 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.

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

Water Treatment & Related Facilities

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (see F-9)	76 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1.03 gpm/ERC	*
PN =	Property needed expressed in U units	393 gpm/ERC	

* Instantaneous demand per ERC from F-5.

Wastewater Treatment & Related Facilities

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (see F-9)	60 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	105 gpd/ERC	**
PN =	Property needed expressed in U units	31,265 gpd/ERC	

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

Distribution & Collection Systems

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (see F-9)	55 ERC/yr	***
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1 ERC/lot	
PN =	Property needed expressed in U units	276 ERC/lot	

*** Based on water SFR growth. Although the water & wastewater SFRs are slightly different, all residential customers are both water & wastewater.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	1997	N/A	N/A	0	N/A	#DIV/0!	N/A	#DIV/0!	
2	1998	903	916	910	48,541,406	53,372	49,552,206	928	#DIV/0!
3	1999	916	1,010	963	57,398,393	59,604	62,170,473	1,043	12.35%
4	2000	1,010	1,046	1,028	63,665,050	61,931	65,277,130	1,054	1.05%
5	2001	1,046	1,091	1,069	58,246,000	54,512	64,895,000	1,190	12.94%
Average Growth Through 4-Year Period (Col. 8)									8.78%

NOTE: Current owner began operation in 1998. Data for prior years not available.

Regression Analysis per Rule 25-30.431(2) (C)
 For Treatment Related Facilities

Constant: 854.7340114
 X Coefficient: 79.70698963
 R^2: 0.920483425

X X

- #DIV/0!
 1 928 Actual
 2 1,043 Actual
 3 1,054 Actual
 4 1,190 Actual
 5 1,253 Projected
 6 1,333 Projected
 7 1,413 Projected
 8 1,492 Projected
 9 1,572 Projected

Projected 5 year growth 382 ERCs
 Annual average growth 76

Regression Analysis per Rule 25-30.431(2) (C)
 For Distribution & Collection Facilities
 Based on Average SFR's rather than ERCs.

Constant: 857
 X Coefficient: 54.2
 R^2: 0.993184123

X X

- -
 1 910 Actual
 2 963 Actual
 3 1,028 Actual
 4 1,069 Actual
 5 1,128 Projected
 6 1,182 Projected
 7 1,236 Projected
 8 1,291 Projected
 9 1,345 Projected

Projected 5 year growth 276 ERCs
 Annual average growth 55

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	1997	N/A	N/A	0	N/A	#DIV/0!	N/A	#DIV/0!	
2	1998	896	938	917	48,208,066	52,572	49,552,206	943	#DIV/0!
3	1999	938	998	968	57,355,903	59,252	59,446,963	1,003	6.44%
4	2000	998	1,040	1,019	62,992,596	61,818	66,300,446	1,073	6.90%
5	2001	1,040	1,091	1,066	57,938,000	54,376	60,580,000	1,114	3.88%
Average Growth Through 5-Year Period (Col. 8)									5.74%

NOTE: Current owner began operation in 1998. Data for prior years not available.

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

Constant: 887.1696858
 X Coefficient: 58.37768332
 R^2: 0.990874652

X	Y
-	#DIV/0!
1	943 Actual
2	1,003 Actual
3	1,073 Actual
4	1,114 Actual
5	1,179 Projected
6	1,237 Projected
7	1,296 Projected
8	1,354 Projected
9	1,413 Projected

Projected 5 year growth 298 ERCs
 Annual average growth 60

Schedule of Water Rate Base

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-1 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	\$ 1,329,460		\$ 1,329,460	A-5
2	Utility Land & Land Rights	509		509	A-5
3	Less: Non-Used & Useful Plant	-	- A	-	A-7, A-3
4	Construction Work in Progress	-	B		A-18, A-3
5	Less: Accumulated Depreciation	(288,550)		(288,550)	A-9
6	Less: CIAC	(246,499)		(246,499)	A-12
7	Accumulated Amortization of CIAC	28,574	5,565 C	34,139	A-14, A-3
8	Acquisition Adjustments, Net	(267,107)	267,107 D	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	incl. above	incl. above		-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	12,313 E	12,313	A-17, A-3
12	Total Rate Base	\$ 556,388	\$ 284,985	\$ 841,373	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	\$ 2,252,159		\$ 2,252,159	A-6
2	Utility Land & Land Rights	-		-	A-6
3	Less: Non-Used & Useful Plant	-	(131,593) A	(131,593)	A-7, A-3
4	Construction Work in Progress	160,381	(160,381) B	-	A-18, A-3
5	Less: Accumulated Depreciation	(502,877)		(502,877)	A-10
6	Less: CIAC	(711,034)		(711,034)	A-12
7	Accumulated Amortization of CIAC	58,598	12,509 C	71,107	A-14, A-3
8	Acquisition Adjustments, Net	(400,032)	400,032 D	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	incl. above	incl. above		-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	20,794 E	20,794	A-17, A-3
12	Total Rate Base	\$ 857,195	\$ 141,361	\$ 998,556	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 Interim
 Page 1 of 1
 Docket No.: 020407-WS
 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>	.	(131,593)
2	<u>(B) CWIP</u>		
3	CWIP not included in rate base	.	(160,381)
4	<u>(C) Accumulated Amortization of CIAC</u>		
5	Impute amortization not accrued in 1999	5,565	12,509
6	<u>(D) Acquisition Adjustment</u>		
7	Negative Acquisition Adjustment not included in rate base	267,107	400,032
8	<u>(E) Working Capital</u>		
9	Adjusted O&M (Page A-17), divided by 8	12,313	20,794
10	Total	<u>\$ 284,985</u>	<u>\$ 141,361</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Interim Final
 Historic or Projected

Schedule: B-1 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	\$ 110,204	\$ 4,348 A	\$ 114,552	\$ 156,860 F	\$ 271,412	B-4, E-13
2	Operation & Maintenance	93,356	5,151 B	98,507		98,507	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	43,325	- C	43,325		43,325	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	17,268	3,836 D	21,103	6,993 G	28,097	B-15, B-3(a)
6	Provision for Income Taxes	(28,449)	28,449 E	-	23,938 H	23,938	C-1(a), B-3(a)
7	OPERATING EXPENSES	125,500	37,436	162,936	30,931	193,867	
8	NET OPERATING INCOME	\$ (15,296)	\$ (33,088)	\$ (48,384)	\$ 125,929	\$ 77,545	
9	RATE BASE	\$ 556,388		\$ 841,373		\$ 841,373	
10	RATE OF RETURN	-- %		-- %		9.22 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test 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	\$ 229,432	\$ 5,346	A \$ 234,778	\$ 122,549	F \$ 357,327	B-4, E-13
2	Operation & Maintenance	161,412	4,939	B 166,351		166,351	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	35,990	(3,293)	C 32,697		32,697	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	29,745	2,709	D 32,454	5,103	G 37,557	B-15, B-3(a)
6	Provision for Income Taxes	780	-	E -	28,690	H 28,690	C-1, B-3(a)
7	OPERATING EXPENSES	227,927	4,355	231,502	33,793	265,295	
8	NET OPERATING INCOME	\$ 1,505	\$ 991	\$ 3,276	\$ 88,756	\$ 92,032	
9	RATE BASE	\$ 857,195		\$ 998,556		\$ 998,556	
10	RATE OF RETURN	0.18 %		0.33 %		9.22 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3 Interim
 Page 1 of 1
 Docket No.: 020407-WS
 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>Operating Revenues</u>		
2	Adjust for annualized revenues at current rates	4,348	5,346
3 (B)	<u>Operations & Maintenance (O&M) Expenses</u>		
4	(1) Adjust salaries for difference between year end		
5	and current pay rates.	(983)	(952)
6	(2) Adjust pensions and benefits to reflect		
7	salary adjustments.	6,671	6,459
8	(3) Adjustment for revised common expense allocation		
9	(SE 51, 52, 60, 90).	(537)	(568)
10	Total O&M adjustments.	\$ 5,151	\$ 4,939
11 (C)	<u>Non-used and useful depreciation</u>		
12	Non-used and useful depreciation (Page B-14, 15)	-	(3,293)
13 (D)	<u>Taxes Other Than Income</u>		
14	(1) Payroll taxes		
15	Adjust for salary changes per Adjustment (B) above		
16	(Page B-15)	3,640	3,524
17	(2) Property Taxes		
18	Adjust for non-used & useful plant (Page B-15)	-	(1,056)
19	(3) Regulatory Assessment fees		
20	Adjust for annualized revenues per Adjust. (A) above	196	241
21	Total Taxes Other adjustments.	\$ 3,836	\$ 2,709
22 (E)	<u>Provision for Income Taxes</u>		
23	Remove negative income tax expense	28,449	-
24 (F)	<u>Revenue Increase</u>		
25	Increase in revenue required by the Utility to realize a		
26	9.21 % rate of return	\$ 156,860	\$ 122,549
29 (G)	<u>Taxes Other Than Income</u>		
30	Regulatory Assessment Fees (RAFs)		
27	Adjust for requested revenue increase (Page B-15)	\$ 6,993	\$ 5,103
28 (H)	<u>Provision for Income Taxes</u>		
29	Income Taxes (Page C-1)	\$ 23,938	\$ 28,690

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Interim [X] Final []
 Historic [X] 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	Adjusted for Increase Water	Sewer
1	Current Tax Expense	C-2(a)	\$ (33,208)	\$ (771)	\$ (32,097)	\$ (27,700)	\$ (4,397)	\$ 23,938	\$ 28,690
2	Deferred Income Tax Expense	C-5(a)	2,012		2,012	1,356	1,128		
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		\$ (31,196)	\$ (771)	\$ (30,085)	\$ (26,344)	\$ (3,269)	\$ 23,938	\$ 28,690

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: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 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	Utility Adjusted	Water	Sewer	Adjusted for Increase Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ (13,791)	\$ (31,317)	\$ (45,108)	\$ (48,384)	\$ 3,276	\$ 77,545	\$ 92,032
2	Add: Income Tax Expense Per Books (Sch. B-1)	(27,669)	27,669	-	-	-	23,938	28,690
3	Subtotal	(41,460)	(3,648)	(45,108)	(48,384)	3,276	101,483	120,722
4	Less: Interest Charges (Sch. C-3)	35,188	-	35,188	22,727	12,461	35,370	41,978
5	Taxable Income Per Books	(76,648)	(3,648)	(80,296)	(71,111)	(9,185)	66,113	78,744
Schedule M Adjustments:								
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	6,600	(6,600)	-	-	-	-	-
8	Total Schedule M Adjustments	6,600	(6,600)	-	-	-	-	-
9	Taxable Income Before State Taxes	(83,248)	2,952	(80,296)	(71,111)	(9,185)	66,113	78,744
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	2,500	2,500	2,500	2,500
11	State Taxable Income	(88,248)	(2,048)	(85,296)	(73,611)	(11,685)	63,613	76,244
12	State Income Tax (5.5% of Line 11)*	(4,854)	(113)	(4,691)	(4,049)	(643)	3,499	4,193
13	Emergency Excise Tax							
14	Credits							
15	Current State Income Taxes	(4,854)	(113)	(4,691)	(4,049)	(643)	3,499	4,193
16	Federal Taxable Income (Line 9 - Line 15)	(83,394)	(1,935)	(80,605)	(69,562)	(11,042)	60,114	72,051
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(28,354)	(658)	(27,406)	(23,651)	(3,754)	20,439	24,497
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(28,354)	(658)	(27,406)	(23,651)	(3,754)	20,439	24,497
Summary:								
21	Current State Income Taxes (Line 15)	(4,854)	(113)	(4,691)	(4,049)	(643)	3,499	4,193
22	Current Federal Income Taxes (Line 20)	(28,354)	(658)	(27,406)	(23,651)	(3,754)	20,439	24,497
23	Total Current Income Tax Expense (To C-1)	\$ (33,208)	\$ (771)	\$ (32,097)	\$ (27,700)	\$ (4,397)	\$ 23,938	\$ 28,690

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

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

Beginning and End of Year Average

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 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) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	821,014	44.62 %	8.82 %	3.93 %
2	Short-Term Debt	178,354	9.69	2.54	0.25
3	Preferred Stock				
4	Customer Deposits	6,900	0.38	6.00	0.02
5	Common Equity	833,662	45.32	11.07	5.02
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	<u>\$ 1,839,930</u>	<u>100.01 %</u>		<u>9.22 %</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: Cypress Lakes Utilities, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Schedule Year Ended: December 31, 2001
Historic [X] Projected []

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

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	(7) Prorata %	(7) Prorata Amount	
1	Long-Term Debt	73,757,982	70,345,623	72,051,803		44.79 %	(71,230,789)	821,014
2	Short-Term Debt	7,517,000	23,801,000	15,659,000		9.73 %	(15,480,646)	178,354
3	Preferred Stock							
4	Common Equity	69,945,301	76,392,765	73,169,033		45.48 %	(72,335,371)	833,662
5	Customer Deposits	7,020	6,780	6,900				6,900
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax							
9	Other (Explain)							
10	Total	\$ 151,227,303	\$ 170,546,168	\$ 160,886,736	\$ -	100.00 %	\$ (159,046,806)	\$ 1,839,929

11 * List corresponding adjustments to rate base below:

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

12 Note: Customer Deposits are actual for Cypress Lakes Utilities, Inc

Rate Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [x] or Sewer []

Schedule: E-1 Interim
 Page 1 of 2
 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) Test Year Rates thru 6/30/01	(3) Test Year Rates eff. 7/01/01	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	all meters per living unit	3.76	3.82	9.05	9.19
3					
4					
5					
6	Gallage Charge (per 1000 gallons)				
7	first 6000 gallons	0.81	0.82	1.94	1.97
	next 6000 gallons	1.21	1.23	2.91	2.96
	over 12000 gallons	1.61	1.64	3.89	3.94
8	General Service & Irrigation				
9	5/8" x 3/4"	3.76	3.82	9.05	9.19
10	1"	9.39	9.55	22.63	22.98
11	1 1/2"	18.78	19.10	45.25	45.95
12	2"	30.05	30.56	72.41	73.52
13	3"	56.34	57.30	135.76	137.85
14	4"	93.89	95.50	226.26	229.75
15	6"	187.79	191.00	452.54	459.50
15	Gallage Charge (per 1000 gallons)	0.81	0.82	1.94	1.97
28					

Rate Schedule

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] or Sewer [X]

Schedule: E-1 Interim
 Page 2 of 2
 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) Test Year Rates thru 6/30/01	(3) Test Year Rates eff. 7/01/01	(4) Interim Rates	(6) Proposed Rates
1	Residential				
2	All meter sizes	9.41	9.52	14.49	14.65
3	Gallonge Charge (per 1000 gallons)				
4	8,000 gallons maximum	2.00	2.02	3.07	3.11
5	General Service				
6	5/8" x 3/4"	9.41	9.52	14.49	14.65
7	1"	23.53	23.81	36.24	36.63
8	1 1/2"	47.06	47.62	72.49	73.25
9	2"	75.29	76.19	115.96	117.20
10	3"	141.17	142.85	217.42	219.75
11	4"	235.29	238.09	362.38	366.25
12	6"	470.57	476.17	724.75	732.50
15	Gallonge Charge (per 1000 gallons)	2.00	2.02	3.07	3.11
16					

Revenue Schedule at Present and Interim Rates

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Water or Sewer

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

Line No.	(1) Class/Meter Size	(2) - [10] Same as Sch. E-2	(11) Annualized Test Year Revenue	(12) Interim Rates	(13) Revenue at Interim Rates
1	Residential				
2	All meter sizes		\$ 48,518	\$ 9.05	\$ 114,944
3	M Gallons				
4	0 - 6,000		39,404	1.94	93,225
5	6,001 - 12,000		9,881	2.91	23,376
6	over 12,000		3,541	3.89	8,399
7	Total Residential		\$ 101,344		\$ 239,944
8	Average Bill		\$ 7.98		\$ 18.89
9	General Service				
10	5/8" X 3/4"		806	9.05	\$ 1,910
11	M Gallons		531	1.94	1,257
12	1"		1,719	22.63	\$ 4,073
13	M Gallons		627	1.94	1,484
14	1 1/2"		936	45.25	\$ 2,217
15	M Gallons		1,817	1.94	4,299
16	2"		1,467	72.41	\$ 3,476
17	M Gallons		2,476	1.94	5,859
18	3"		-	135.76	\$ -
19	M Gallons		-	1.94	-
20	4"		-	226.26	\$ -
21	M Gallons		-	1.94	-
22	6"		-	452.54	\$ -
23	M Gallons		-	1.94	-
24	Total Gen. Serv.		\$ 10,379		\$ 24,575
25	Average Bill		\$ 21.27		\$ 50.36
26	Other water revenues		2,829		6,702
27	Total annualized revenue		\$ 114,552		\$ 271,221
28	Total revenue per books/required				\$ 271,412
29	Immaterial difference				\$ (191)

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Schedule Year Ended: December 31, 2001
 Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	[2] - [10] Same as Sch. E-2	(11) Annualized Test Year Revenue	(12) Interim Rates	(13) Revenue at Interim Rates
1	Residential				
2	All meter sizes		\$ 120,914	\$ 14.49	\$ 184,037
3	M Gallons (thru- 8 MG)		106,822	3.07	162,348
4	Total Residential		\$ 227,736		\$ 346,385
5	Average Bill		\$ 17.93		\$ 27.27
6	General Service				
7	5/8" X 3/4"		228	14.49	\$ 348
8	M Gallons		614	3.07	933
9	1"		286	36.24	\$ 435
10	M Gallons		1,414	3.07	2,149
11	1 1/2"		1,191	72.49	\$ 1,812
12	M Gallons		3,309	3.07	5,029
13	2"		-	115.96	\$ -
14	M Gallons		-	3.07	-
15	3"		-	217.42	\$ -
16	M Gallons		-	3.07	-
17	4"		-	362.38	\$ -
18	M Gallons		-	3.07	-
19	6"		-	724.75	\$ -
20	M Gallons		-	3.07	-
23	Total Gen. Serv		\$ 7,042		\$ 10,706
24	Average Bill		\$ 115.44		\$ 175.51
25	Miscellaneous service revenues		-		-
26	Total Annualized Revenue		\$ 234,778		\$ 357,091
27	Total revenue per books/required				\$ 357,327
28	Immatenal difference				\$ (236)

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

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

OF

CYPRESS LAKES UTILITIES, INC. - Docket No. 020407-WS

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

INDEX

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Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: Residential (67201)
 Meter Size: All

Schedule: E-14
 Page 1 of 22
 Preparer: Seidman, F.

Rates in effect through 6/30/01

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	254	254	0	0	6,040	0	0.00%
1	317	571	317	317	5,723	6,040	18.08%
2	552	1,123	1,105	1,422	5,170	11,763	35.22%
3	796	1,919	2,388	3,810	4,375	16,933	50.70%
4	919	2,838	3,677	7,487	3,455	21,308	63.80%
5	865	3,704	4,327	11,814	2,590	24,763	74.14%
6	790	4,494	4,740	16,553	1,800	27,353	81.89%
7	583	5,077	4,082	20,635	1,217	29,153	87.28%
8	416	5,492	3,324	23,959	801	30,370	90.93%
9	242	5,734	2,176	26,135	560	31,171	93.33%
10	180	5,914	1,800	27,935	380	31,731	95.00%
11	115	6,029	1,264	29,199	265	32,111	96.14%
12	85	6,114	1,019	30,218	180	32,375	96.93%
13	53	6,167	694	30,912	126	32,555	97.47%
14	23	6,190	323	31,235	103	32,682	97.85%
15	28	6,218	422	31,657	75	32,785	98.16%
16	10	6,228	160	31,817	65	32,860	98.38%
17	6	6,234	102	31,919	59	32,925	98.58%
18	9	6,243	162	32,081	50	32,984	98.75%
19	6	6,249	114	32,195	44	33,035	98.90%
20	9	6,258	180	32,375	35	33,079	99.04%
21	7	6,265	141	32,516	28	33,114	99.14%
22	6	6,271	123	32,639	23	33,142	99.23%
23	4	6,275	90	32,728	19	33,165	99.30%
24	3	6,278	72	32,800	16	33,184	99.35%
25	1	6,279	25	32,825	15	33,200	99.40%
26	0	6,279	0	32,825	15	33,215	99.45%
27	2	6,281	54	32,879	13	33,230	99.49%
28	2	6,283	56	32,935	11	33,243	99.53%
29	2	6,285	58	32,993	9	33,254	99.56%
30	0	6,285	0	32,993	9	33,263	99.59%
32	2	6,287	64	33,057	7	33,281	99.64%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: Residential (67201)
 Meter Size: All

Schedule: E-14
 Page 2 of 22
 Preparer: Seidman, F.

Rates in effect through 6/30/01

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.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed	Gallons	Bills	Factor	of Total
			(1)x(2)			[(1)x(6)]+(5)	
33	1	6,288	33	33,090	6	33,288	99.66%
34	0	6,288	0	33,090	6	33,294	99.68%
35	1	6,289	35	33,125	5	33,300	99.70%
36	1	6,290	36	33,161	4	33,305	99.72%
38	1	6,291	38	33,199	3	33,313	99.74%
43	1	6,292	43	33,242	2	33,328	99.78%
49	1	6,293	49	33,291	1	33,340	99.82%
52	0	6,293	0	33,291	1	33,343	99.83%
61	0	6,293	0	33,291	1	33,352	99.86%
74	0	6,293	0	33,291	1	33,365	99.90%
109	1	6,294	109	33,400	0	33,400	100.00%
152	0	6,294	0	33,400	0	33,400	100.00%
176	0	6,294	0	33,400	0	33,400	100.00%

Billing Analysis Schedules

Florida Public Service Commission

**Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: Residential (67201)
 Meter Size: All**

**Schedule: E-14
 Page 3 of 22
 Preparer: Seidman, F.**

Rates in effect 7/01/01

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	982	982	0	0	5,425	0	0.00%
1	718	1,700	718	718	4,707	5,425	21.84%
2	835	2,534	1,669	2,387	3,873	10,133	40.78%
3	890	3,424	2,670	5,057	2,983	14,006	56.37%
4	815	4,239	3,259	8,316	2,168	16,988	68.37%
5	624	4,862	3,118	11,434	1,545	19,157	77.10%
6	473	5,335	2,835	14,269	1,072	20,701	83.32%
7	359	5,694	2,513	16,782	713	21,773	87.63%
8	238	5,932	1,905	18,687	475	22,486	90.50%
9	146	6,078	1,317	20,004	329	22,961	92.41%
10	87	6,166	874	20,878	241	23,290	93.74%
11	60	6,226	662	21,540	181	23,531	94.71%
12	55	6,281	660	22,200	126	23,712	95.44%
13	26	6,307	332	22,532	100	23,838	95.94%
14	17	6,324	238	22,770	83	23,938	96.35%
15	21	6,345	321	23,092	62	24,022	96.68%
16	11	6,356	176	23,267	51	24,084	96.93%
17	7	6,363	119	23,386	44	24,135	97.14%
18	6	6,369	108	23,494	38	24,179	97.32%
19	4	6,373	76	23,570	34	24,217	97.47%
20	3	6,376	60	23,630	31	24,251	97.61%
21	8	6,384	169	23,799	23	24,282	97.73%
22	0	6,384	0	23,799	23	24,305	97.82%
23	0	6,384	0	23,799	23	24,328	97.92%
24	0	6,384	0	23,799	23	24,351	98.01%
25	6	6,390	150	23,949	17	24,374	98.10%
26	2	6,392	52	24,001	15	24,391	98.17%
27	1	6,393	27	24,028	14	24,406	98.23%
28	1	6,394	28	24,056	13	24,420	98.29%
29	0	6,394	0	24,056	13	24,433	98.34%
30	2	6,396	60	24,116	11	24,446	98.39%
32	0	6,396	0	24,116	11	24,468	98.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: Residential (67201)
 Meter Size: All

Schedule: E-14
 Page 4 of 22
 Preparer: Seidman, F.

Rates in effect 7/01/01

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
33	0	6,396	0	24,116	11	24,479	98.52%
34	2	6,398	68	24,184	9	24,490	98.57%
35	1	6,399	35	24,219	8	24,499	98.60%
36	1	6,400	36	24,255	7	24,507	98.64%
38	2	6,402	76	24,331	5	24,521	98.69%
43	0	6,402	0	24,331	5	24,546	98.79%
49	0	6,402	0	24,331	5	24,576	98.91%
52	1	6,403	52	24,383	4	24,591	98.97%
61	1	6,404	61	24,444	3	24,627	99.12%
74	1	6,405	74	24,518	2	24,666	99.28%
109	0	6,405	0	24,518	2	24,736	99.56%
152	1	6,406	152	24,670	1	24,822	99.90%
176	1	6,407	176	24,846	0	24,846	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] of Sewer []
Customer Class: General Service (67204,5)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 5 of 22
Preparer: Seidman, F.

Rates in effect through 6/30/01

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	56	56	0	0	51	0	0.00%
1	14	70	14	14	37	51	11.92%
2	10	80	20	34	27	88	20.56%
3	4	84	12	46	23	115	26.87%
5	1	85	5	51	22	161	37.62%
6	3	88	18	69	19	183	42.76%
7	2	90	14	83	17	202	47.20%
8	3	93	24	107	14	219	51.17%
9	2	95	18	125	12	233	54.44%
10	1	96	10	135	11	245	57.24%
11	1	97	11	146	10	256	59.81%
12	0	97	0	146	10	266	62.15%
14	0	97	0	146	10	286	66.82%
15	1	98	15	161	9	296	69.16%
16	1	99	16	177	8	305	71.26%
17	1	100	17	194	7	313	73.13%
19	1	101	19	213	6	327	76.40%
20	1	102	20	233	5	333	77.80%
21	1	103	21	254	4	338	78.97%
22	0	103	0	254	4	342	79.91%
26	1	104	26	280	3	358	83.64%
30	0	104	0	280	3	370	86.45%
42	2	106	84	364	1	406	94.86%
64	1	107	64	428	0	428	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] of Sewer []
Customer Class: General Service (67204,5)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 6 of 22
Preparer: Seidman, F.

Rates in effect 7/01/01

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	74	74	0	0	30	0	0.00%
1	8	82	8	8	22	30	13.64%
2	5	87	10	18	17	52	23.64%
3	2	89	6	24	15	69	31.36%
5	4	93	20	44	11	99	45.00%
6	1	94	6	50	10	110	50.00%
7	0	94	0	50	10	120	54.55%
8	0	94	0	50	10	130	59.09%
9	2	96	18	68	8	140	63.64%
10	0	96	0	68	8	148	67.27%
11	0	96	0	68	8	156	70.91%
12	1	97	12	80	7	164	74.55%
14	1	98	14	94	6	178	80.91%
15	1	99	15	109	5	184	83.64%
16	1	100	16	125	4	189	85.91%
17	1	101	17	142	3	193	87.73%
19	0	101	0	142	3	199	90.45%
20	0	101	0	142	3	202	91.82%
21	0	101	0	142	3	205	93.18%
22	1	102	22	164	2	208	94.55%
26	1	103	26	190	1	216	98.18%
30	1	104	30	220	0	220	100.00%
42	0	104	0	220	0	220	100.00%
64	0	104	0	220	0	220	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: General Service (67210, 11)
 Meter Size: 1"

Schedule: E-14
 Page 7 of 22
 Preparer: Seidman, F.

Rates in effect through 6/30/01

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	73	73	0	0	17	0	0.00%
1	6	79	6	6	11	17	5.35%
2	1	80	2	8	10	28	8.81%
3	1	81	3	11	9	38	11.95%
5	1	82	5	16	8	56	17.61%
10	1	83	10	26	7	96	30.19%
28	1	84	28	54	6	222	69.81%
35	1	85	35	89	5	264	83.02%
38	1	86	38	127	4	279	87.74%
41	1	87	41	168	3	291	91.51%
46	2	89	92	260	1	306	96.23%
56	0	89	0	260	1	316	99.37%
58	1	90	58	318	0	318	100.00%
69	0	90	0	318	0	318	100.00%
75	0	90	0	318	0	318	100.00%
77	0	90	0	318	0	318	100.00%
91	0	90	0	318	0	318	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: General Service (67210,11)
 Meter Size: 1"

Schedule: E-14
 Page 8 of 22
 Preparer: Seidman, F.

Rates in effect 7/01/01

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	76	76	0	0	14	0	0.00%
1	5	81	5	5	9	14	3.13%
2	3	84	6	11	6	23	5.15%
3	0	84	0	11	6	29	6.49%
5	0	84	0	11	6	41	9.17%
10	0	84	0	11	6	71	15.88%
28	0	84	0	11	6	179	40.04%
35	0	84	0	11	6	221	49.44%
38	0	84	0	11	6	239	53.47%
41	0	84	0	11	6	257	57.49%
46	0	84	0	11	6	287	64.21%
56	1	85	56	67	5	347	77.63%
58	0	85	0	67	5	357	79.87%
69	2	87	138	205	3	412	92.17%
74	1	88	74	279	2	427	95.53%
77	1	89	77	356	1	433	96.87%
91	1	90	91	447	0	447	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.

Schedule: E-14

Docket No.: 020407-WS

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Test Year Ended: December 31, 2001

Preparer: Seidman, F.

Water [X] of Sewer []

Customer Class: General Service (67212,14)

Rates in effect through 6/30/01

Meter Size: 1.50"

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	24	0	0.00%
4	1	1	4	4	23	96	7.03%
6	0	1	0	4	23	142	10.40%
7	0	1	0	4	23	165	12.09%
8	0	1	0	4	23	188	13.77%
9	0	1	0	4	23	211	15.46%
10	0	1	0	4	23	234	17.14%
16	1	2	16	20	22	372	27.25%
18	0	2	0	20	22	416	30.48%
23	1	3	23	43	21	526	38.53%
27	3	6	81	124	18	610	44.69%
28	1	7	28	152	17	628	46.01%
29	1	8	29	181	16	645	47.25%
31	1	9	31	212	15	677	49.60%
33	1	10	33	245	14	707	51.79%
34	0	10	0	245	14	721	52.82%
35	1	11	35	280	13	735	53.85%
37	1	12	37	317	12	761	55.75%
39	1	13	39	356	11	785	57.51%
41	1	14	41	397	10	807	59.12%
42	1	15	42	439	9	817	59.85%
44	1	16	44	483	8	835	61.17%
47	0	16	0	483	8	859	62.93%
53	0	16	0	483	8	907	66.45%
57	2	18	114	597	6	939	68.79%
58	1	19	58	655	5	945	69.23%
61	0	19	0	655	5	960	70.33%
62	0	19	0	655	5	965	70.70%
64	0	19	0	655	5	975	71.43%
68	0	19	0	655	5	995	72.89%
70	1	20	70	725	4	1,005	73.63%
80	2	22	160	885	2	1,045	76.56%
94	0	22	0	885	2	1,073	78.61%
103	0	22	0	885	2	1,091	79.93%
110	1	23	110	995	1	1,105	80.95%
370	1	24	370	1,365	0	1,365	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: General Service (67212,14)
 Meter Size: 1.50"

Schedule: E-14
 Page 10 of 22
 Preparer: Seidman, F.

Rates in effect 7/01/01

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	3	3	0	0	22	0	0.00%
4	0	3	0	0	22	88	10.34%
6	1	4	6	6	21	132	15.51%
7	1	5	7	13	20	153	17.98%
8	2	7	16	29	18	173	20.33%
9	1	8	9	38	17	191	22.44%
10	1	9	10	48	16	208	24.44%
16		9	0	48	16	304	35.72%
18	1	10	18	66	15	336	39.48%
23		10	0	66	15	411	48.30%
27		10	0	66	15	471	55.35%
28		10	0	66	15	486	57.11%
29	2	12	58	58	13	435	51.12%
31	1	13	31	155	12	527	61.93%
33	1	14	33	188	11	551	64.75%
34	1	15	34	222	10	562	66.04%
35	1	16	35	257	9	572	67.22%
37	0	16	0	257	9	590	69.33%
39		16	0	257	9	608	71.45%
41	0	16	0	257	9	626	73.56%
42	1	17	42	299	8	635	74.62%
44	0	17	0	299	8	651	76.50%
47	1	18	47	346	7	675	79.32%
53	1	19	53	399	6	717	84.25%
57	0	19	0	399	6	741	87.07%
58	0	19	0	399	6	747	87.78%
61	1	20	61	460	5	765	89.89%
62	1	21	62	522	4	770	90.48%
64	1	22	64	586	3	778	91.42%
68	1	23	68	654	2	790	92.83%
70	0	23	0	654	2	794	93.30%
80	0	23	0	654	2	814	95.65%
94	1	24	94	748	1	842	98.94%
103	1	25	103	851	0	851	100.00%
110	0	25	0	851	0	851	100.00%
370	0	25	0	851	0	851	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.

Schedule: E-14

Docket No.: 020407-WS

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Test Year Ended: December 31, 2001

Preparer: Seidman, F.

Water [X] of Sewer []

Customer Class: General Service (67215)

Rates in effect through 6/30/01

Meter Size: 2"

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	0	24	0.00%
1	0	0	0	0	0	24	1.46%
2	0	0	0	0	0	24	2.92%
4	1	1	4	4	23	96	5.84%
6	1	2	6	10	22	142	8.63%
7	1	3	7	17	21	164	9.97%
9	1	4	9	26	20	206	12.52%
10	0	4	0	26	20	226	13.74%
11	0	4	0	26	20	246	14.95%
12	0	4	0	26	20	266	16.17%
14	1	5	14	40	19	306	18.60%
16	1	6	16	56	18	344	20.91%
17	0	6	0	56	18	362	22.01%
18	1	7	18	74	17	380	23.10%
22	1	8	22	96	16	448	27.23%
23	1	9	23	119	15	464	28.21%
30	0	9	0	119	15	569	34.59%
38	1	10	38	157	14	689	41.88%
45	1	11	45	202	13	787	47.84%
46	2	13	92	294	11	800	48.63%
52	1	14	52	346	10	866	52.64%
56	0	14	0	346	10	906	55.08%
66	1	15	66	412	9	1,006	61.16%
68	1	16	68	480	8	1,024	62.25%
70	0	16	0	480	8	1,040	63.22%
71	1	17	71	551	7	1,048	63.71%
85	1	18	85	636	6	1,146	69.67%
87	1	19	87	723	5	1,158	70.40%
102	1	20	102	825	4	1,233	74.95%
104	1	21	104	929	3	1,241	75.44%
154	0	21	0	929	3	1,391	84.56%
172	1	22	172	1,101	2	1,445	87.84%
196	0	22	0	1,101	2	1,493	90.76%
202	1	23	202	1,303	1	1,505	91.49%
326	0	23	0	1,303	1	1,629	99.03%
342	1	24	342	1,645	0	1,645	100.00%
472	0	24	0	1,645	0	1,645	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: General Service (67215)
 Meter Size: 2"

Schedule: E-14
 Page 12 of 22
 Preparer: Seidman, F.

Rates in effect through 7/01/01

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	5	5	0	0	19	0	0.00%
1	3	8	3	3	16	19	1.38%
2	1	9	2	5	15	35	2.55%
4	4	13	16	21	11	65	4.73%
6	0	13	0	21	11	87	6.33%
7	0	13	0	21	11	98	7.13%
9	0	13	0	21	11	120	8.73%
10	1	14	10	31	10	131	9.53%
11	1	15	11	42	9	141	10.25%
12	1	16	12	54	8	150	10.91%
14	0	16	0	54	8	166	12.07%
16	0	16	0	54	8	182	13.24%
17	1	17	17	71	7	190	13.82%
18	0	17	0	71	7	197	14.33%
22	0	17	0	71	7	225	16.36%
23	0	17	0	71	7	232	16.87%
30	1	18	30	101	6	281	20.44%
38	0	18	0	101	6	329	23.93%
45	0	18	0	101	6	371	26.98%
46	0	18	0	101	6	377	27.42%
52	0	18	0	101	6	413	30.04%
56	1	19	56	157	5	437	31.78%
66	0	19	0	157	5	487	35.42%
68	0	19	0	157	5	497	36.15%
70	1	20	70	227	4	507	36.87%
71	0	20	0	227	4	511	37.16%
85	0	20	0	227	4	567	41.24%
87	0	20	0	227	4	575	41.82%
102	0	20	0	227	4	635	46.18%
104	0	20	0	227	4	643	46.76%
154	1	21	154	381	3	843	61.31%
172	0	21	0	381	3	897	65.24%
196	1	22	196	577	2	969	70.47%
202	0	22	0	577	2	981	71.35%
326	1	23	326	903	1	1,229	89.38%
342	0	23	0	903	1	1,245	90.55%
472	1	24	472	1,375	0	1,375	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: Residential (67221)
Meter Size: All

Schedule: E-14
Page 13 of 22
Preparer: Seidman, F.

Rates in effect through 6/30/01

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	254	254	0	0	6,040	0	0.00%
1	317	571	317	317	5,723	6,040	18.10%
2	552	1,123	1,105	1,422	5,170	11,763	35.25%
3	795	1,918	2,385	3,807	4,376	16,933	50.75%
4	919	2,837	3,677	7,484	3,456	21,309	63.87%
5	865	3,703	4,327	11,811	2,591	24,765	74.22%
6	790	4,493	4,740	16,550	1,801	27,356	81.99%
7	583	5,076	4,082	20,632	1,218	29,157	87.39%
8	415	5,490	3,316	23,948	803	30,375	91.04%
9	242	5,732	2,176	26,124	562	31,178	93.45%
10	180	5,912	1,800	27,924	382	31,740	95.13%
11	115	6,027	1,264	29,188	267	32,122	96.27%
12	85	6,112	1,019	30,207	182	32,388	97.07%
13	53	6,165	694	30,901	128	32,570	97.62%
14	23	6,188	323	31,224	105	32,699	98.00%
15	28	6,216	422	31,646	77	32,804	98.32%
16	10	6,226	160	31,806	67	32,881	98.55%
17	7	6,233	119	31,925	60	32,948	98.75%
18	9	6,242	162	32,087	51	33,008	98.93%
19	6	6,248	114	32,201	45	33,060	99.08%
20	9	6,257	180	32,381	36	33,105	99.22%
21	7	6,264	141	32,522	29	33,141	99.33%
22	6	6,270	123	32,645	24	33,170	99.42%
23	4	6,274	90	32,734	20	33,194	99.49%
24	3	6,277	72	32,806	17	33,214	99.55%
25	1	6,278	25	32,831	16	33,231	99.60%
26	0	6,278	0	32,831	16	33,247	99.65%
27	2	6,280	54	32,885	14	33,263	99.69%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: Residential (67221)
Meter Size: All

Schedule: E-14
Page 14 of 22
Preparer: Seidman, F.

Rates in effect through 6/30/01

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.

<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>
<u>Consumpt.</u>	<u>Number</u>	<u>Cumulative</u>	<u>Gallons</u>	<u>Cumulative</u>	<u>Reversed</u>	<u>Consolidated</u>	<u>Percentage</u>
<u>Level</u>	<u>of Bills</u>	<u>Bills</u>	<u>Consumed</u>	<u>Gallons</u>	<u>Bills</u>	<u>Factor</u>	<u>of Total</u>
			<u>(1)x(2)</u>			<u>[(1)x(6)]+(5)</u>	
28	2	6,282	56	32,941	12	33,277	99.74%
29	2	6,284	58	32,999	10	33,289	99.77%
30	0	6,284	0	32,999	10	33,299	99.80%
32	2	6,286	64	33,063	8	33,319	99.86%
33	1	6,287	33	33,096	7	33,327	99.89%
34	0	6,287	0	33,096	7	33,334	99.91%
35	1	6,288	35	33,131	6	33,341	99.93%
36	1	6,289	36	33,167	5	33,347	99.95%
38	1	6,290	38	33,205	4	33,357	99.98%
40	4	6,294	160	33,365	0	33,365	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: Residential (67221)
Meter Size: All

Schedule: E-14
Page 15 of 22
Preparer: Seidman, F.

Rates in effect 7/01/01

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	981	981	0	0	5,426	0	0.00%
1	718	1,699	718	718	4,708	5,426	22.08%
2	835	2,533	1,669	2,387	3,874	10,135	41.24%
3	889	3,422	2,667	5,054	2,985	14,009	57.01%
4	813	4,235	3,251	8,305	2,172	16,993	69.15%
5	624	4,858	3,118	11,423	1,549	19,166	77.99%
6	473	5,331	2,835	14,258	1,076	20,714	84.30%
7	359	5,690	2,513	16,771	717	21,790	88.68%
8	239	5,929	1,913	18,684	478	22,507	91.59%
9	146	6,075	1,317	20,001	332	22,985	93.54%
10	88	6,164	884	20,885	243	23,317	94.89%
11	60	6,224	662	21,547	183	23,560	95.88%
12	55	6,279	660	22,207	128	23,743	96.62%
13	26	6,305	332	22,539	102	23,871	97.14%
14	17	6,322	238	22,777	85	23,973	97.56%
15	21	6,343	321	23,099	64	24,059	97.91%
16	12	6,355	192	23,290	52	24,123	98.17%
17	7	6,362	119	23,409	45	24,175	98.38%
18	6	6,368	108	23,517	39	24,220	98.56%
19	5	6,373	95	23,612	34	24,259	98.72%
20	3	6,376	60	23,672	31	24,293	98.86%
21	8	6,384	169	23,841	23	24,324	98.99%
22	0	6,384	0	23,841	23	24,347	99.08%
23	0	6,384	0	23,841	23	24,370	99.17%
24	0	6,384	0	23,841	23	24,393	99.27%
25	6	6,390	150	23,991	17	24,416	99.36%
26	2	6,392	52	24,043	15	24,433	99.43%
27	1	6,393	27	24,070	14	24,448	99.49%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Residential (67221)
 Meter Size: All

Schedule: E-14
 Page 16 of 22
 Preparer: Seidman, F.

Rates in effect 7/01/01

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
28	1	6,394	28	24,098	13	24,462	99.55%
29	0	6,394	0	24,098	13	24,475	99.60%
30	2	6,396	60	24,158	11	24,488	99.65%
32	0	6,396	0	24,158	11	24,510	99.74%
33	0	6,396	0	24,158	11	24,521	99.79%
34	2	6,398	68	24,226	9	24,532	99.83%
35	1	6,399	35	24,261	8	24,541	99.87%
36	1	6,400	36	24,297	7	24,549	99.90%
38	2	6,402	76	24,373	5	24,563	99.96%
40	5	6,407	200	24,573	0	24,573	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: General Service (67229)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 17 of 22
Preparer: Seidman, F.

Rates in effect through 6/30/01

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		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	0	0	0	0	12	0	0.00%
5	0	0	0	0	12	60	40.54%
6	2	2	12	12	10	72	48.65%
7	1	3	7	19	9	82	55.41%
8	2	5	16	35	7	91	61.49%
9	1	6	9	44	6	98	66.22%
11	1	7	11	55	5	110	74.32%
12	0	7	0	55	5	115	77.70%
14	0	7	0	55	5	125	84.46%
15	0	7	0	55	5	130	87.84%
16	1	8	16	71	4	135	91.22%
17	1	9	17	88	3	139	93.92%
19	1	10	19	107	2	145	97.97%
20	1	11	20	127	1	147	99.32%
21	1	12	21	148	0	148	100.00%
22	0	12	0	148	0	148	100.00%
26	0	12	0	148	0	148	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (67229)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 18 of 22
 Preparer: Seidman, F.

Rates in effect 7/01/01

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%
5	2	2	10	10	10	60	38.46%
6	1	3	6	16	9	70	44.87%
7	0	3	0	16	9	79	50.64%
8	0	3	0	16	9	88	56.41%
9	2	5	18	34	7	97	62.18%
11	0	5	0	34	7	111	71.15%
12	1	6	12	46	6	118	75.64%
14	1	7	14	60	5	130	83.33%
15	1	8	15	75	4	135	86.54%
16	1	9	16	91	3	139	89.10%
17	1	10	17	108	2	142	91.03%
19	0	10	0	108	2	146	93.59%
20	0	10	0	108	2	148	94.87%
21	0	10	0	108	2	150	96.15%
22	1	11	22	130	1	152	97.44%
26	1	12	26	156	0	156	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (67230)
 Meter Size: 1"

Schedule: E-14
 Page 19 of 22
 Preparer: Seidman, F.

Rates in effect through 6/30/01

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	6	0	0.00%
35	1	1	35	35	5	210	79.55%
38	1	2	38	73	4	225	85.23%
41	1	3	41	114	3	237	89.77%
46	2	5	92	206	1	252	95.45%
56	0	5	0	206	1	262	99.24%
58	1	6	58	264	0	264	100.00%
68	0	6	0	264	0	264	100.00%
69	0	6	0	264	0	264	100.00%
75	0	6	0	264	0	264	100.00%
77	0	6	0	264	0	264	100.00%
91	0	6	0	264	0	264	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (67230)
 Meter Size: 1"

Schedule: E-14
 Page 20 of 22
 Preparer: Seidman, F.

Rates in effect 7/01/01

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	6	0	0.00%
35	0	0	0	0	6	210	48.17%
38	0	0	0	0	6	228	52.29%
41	0	0	0	0	6	246	56.42%
46	0	0	0	0	6	276	63.30%
56	1	1	56	56	5	336	77.06%
58	0	1	0	56	5	346	79.36%
68	1	2	68	124	4	396	90.83%
69	1	3	69	193	3	400	91.74%
75	1	4	75	268	2	418	95.87%
77	1	5	77	345	1	422	96.79%
91	1	6	91	436	0	436	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.

Schedule: E-14

Docket No.: 020407-WS

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Test Year Ended: December 31, 2001

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (67232)

Meter Size: 1.5 "

Rates in effect through 6/30/01

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%
29	1	1	29	29	11	348	33.69%
33	0	1	0	29	11	392	37.95%
34	0	1	0	29	11	403	39.01%
37	1	2	37	66	10	436	42.21%
41	1	3	41	107	9	476	46.08%
42	0	3	0	107	9	485	46.95%
44	1	4	44	151	8	503	48.69%
47	0	4	0	151	8	527	51.02%
57	2	6	114	265	6	607	58.76%
58	1	7	58	323	5	613	59.34%
62	0	7	0	323	5	633	61.28%
64	0	7	0	323	5	643	62.25%
68	0	7	0	323	5	663	64.18%
70	1	8	70	393	4	673	65.15%
80	2	10	160	553	2	713	69.02%
94	0	10	0	553	2	741	71.73%
103	0	10	0	553	2	759	73.48%
110	1	11	110	663	1	773	74.83%
370	1	12	370	1,033	0	1,033	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: General Service (67232)
Meter Size: 1.5 "

Schedule: E-14
Page 22 of 22
Preparer: Seidman, F.

Rates in effect 7/01/01

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	2	2	0	0	11	0	0.00%
29	2	4	58	58	9	319	52.73%
33	1	5	33	91	8	355	58.68%
34	1	6	34	125	7	363	60.00%
37	0	6	0	125	7	384	63.47%
41	0	6	0	125	7	412	68.10%
42	1	7	42	167	6	419	69.26%
44	0	7	0	167	6	431	71.24%
47	1	8	47	214	5	449	74.21%
57	0	8	0	214	5	499	82.48%
58	0	8	0	214	5	504	83.31%
62	1	9	62	276	4	524	86.61%
64	1	10	64	340	3	532	87.93%
68	1	11	68	408	2	544	89.92%
70	0	11	0	408	2	548	90.58%
80	0	11	0	408	2	568	93.88%
94	1	12	94	502	1	596	98.51%
103	1	13	103	605	0	605	100.00%
110	0	13	0	605	0	605	100.00%
370	0	13	0	605	0	605	100.00%