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

FORM PSC/WAW 20 (/   )

EXHIBIT "3"

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

INDEX

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 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) 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	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%

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
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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 neatest 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
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%

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
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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	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 neatest 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
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%

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) 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	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%

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
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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.   Schedule: E-14
Docket No.: 020407-WS   Page 7 of 22
Test Year Ended: December 31, 2001   Preparer: Seidman, F.
Water [X] of Sewer [ ]
Customer Class: General Service (67210, 11)
Meter Size: 1"   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) Gallons	(5)	(6)	(7) Consolidated	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	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%

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) 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	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%

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

Schedule: E-14
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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) Gallons	(5)	(6)	(7) Consolidated	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	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 [X] of Sewer [ ]
Customer Class: General Service (67212,14)
Meter Size: 1.50"

Schedule: E-14
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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	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%

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 11 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	0	0	0	0	24	0	0.00%
1	0	0	0	0	24	24	1.46%
2	0	0	0	0	24	48	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) 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	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%

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)
			Gallons			Consolidated	
Consumpt.	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
Level	of Bills	Bills	(1)x(2)	Gallons	Bills	[(1)x(6)]+(5)	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%

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.

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

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) 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
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%

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

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) 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	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.   Schedule: E-14
Docket No.: 020407-WS   Page 20 of 22
Test Year Ended: December 31, 2001   Preparer: Seidman, F.
Water [ ] of Sewer [X]
Customer Class: General Service (67230)
Meter Size: 1"   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) Gallons | (5) | (6) | (7) Consolidated | (8) |
Consumpt. Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	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.
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 21 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	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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2	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%