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REPLY TO ALTAMONTE SPRINGS

January 10, 2003

**VIA HAND DELIVERY**

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

Re: Docket No. 020408-SU; Application of Alafaya Utilities, Inc., for Rate Increase in  
Seminole County, Florida  
Our File No.: 30057.46

Dear Ms. Bayo:

This correspondence is in response to Tim Devlin's letter of October 24, 2002, setting forth certain deficiencies in the Minimum Filing Requirements submitted in the above-referenced matter. Due to the number of deficiencies, we determined it would be more expedient to re-file the entire Minimum Filing Requirements, Volume I (Exhibit "1" to Alafaya Utilities, Inc.'s Application for Rate Increase). Thus, enclosed are 16 copies of the Minimum Filing Requirements.

Also enclosed is one copy (consisting of three volumes) of the original Cost Study prepared by Management and Regulatory Consultants, Inc., and the revised Map required by Rule 25-30.440(1)(a), Florida Administrative Code, appropriately labeled with the size of the collection lines.

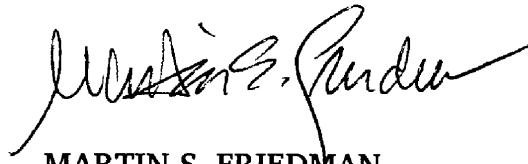
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Ms. Blanca Bayo  
January 10, 2003  
Page 2

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

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF:dmp  
Enclosures

cc: Mr. Steve Lubertozi (w/o enclosures)  
Don Rassmussen, Vice President (w/o enclosures)  
David L. Orr, EI (w/o enclosures)  
Ms. Deborah Swain (w/o enclosures)  
Mr. Frank Seidman (w/o enclosures)

Utilities\Alafaya Rate Case\Bayo (PSC) 06.ltr

**Alafaya Utilities, Inc.**

**Docket No. 020408**

**25.30-440 (1)  
Detailed Map**

**Test Year Ended December 31, 2001**

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

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

OF

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

Exact Legal Name of Utility

**VOLUME I** (Revised)



**FOR THE**

**Test Year Ended: December 31, 2001**

**EXHIBIT 1**

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

INDEX (Revised)

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
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A-3	2 - 3	Adjustments to Rate Base - Final
A-4	4 - 5	Annual Plant Additions and Balances
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A-7	8	Summary of Non-Used & Useful Plant
A-8	9 - 10	Annual Accumulated Depreciation Additions and Balances
A-10	11 - 12	Sewer Accumulated Depreciation by Primary Account
A-11	13 - 14	Annual Additions and Balances to CIAC
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A-13	17 - 18	Annual Additions and Balances of Amortization of CIAC
A-14	19 - 20	Accumulated Amortization of CIAC by Type and Classification
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A-17	23	Working Capital Allowance Calculation
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	58	Simple Average Cost Short-Term Debt
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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIUM FILING REQUIREMENTS**

INDEX (Revised)

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Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 14,109,471	\$ 2,847,259 (A)	\$ 16,956,730	A-6
2	Utility Land & Land Rights	26,255		26,255	A-6
3	Less: Non-Used & Useful Plant		(1,009,020) (B)	(1,009,020)	A-7
4	Construction Work In Progress	1,777,306	(1,777,306) (C)	-	-
5	Less: Accumulated Depreciation	(4,018,476)	(37,333) (D)	(4,055,809)	A-10
6	Less: CIAC	(9,225,895)		(9,225,895)	A-12
7	Accumulated Amortization of CIAC	2,518,883		2,518,883	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	112,900 (E)	112,900	A-17
12	Total Rate Base	\$ 5,187,544	\$ 136,500	\$ 5,324,044	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2		\$ -	
3	27 hp Gorman Rupp submersible pump for lift station (2/12/02)		6,718
4	Design and construction of reuse system (11/30/02)		1,147,221
5	On-site improvements to reclaimed water system (1/31/2002)		1,170,924
6	(2) 30 hp motor / blower at digester (1/31/2002)		10,168
7	Connect to existing Phase I reuse main and install 8,320 lf of 18" water main (11/30/2002)		512,228
		-	<u>0</u>
8	Total plant additions	\$ -	<u>2,847,259</u>
9	<u>(B) Non-used and Useful Plant in Service</u>		
			(1,009,020)
10	Total non-used and useful plant adjustment		(1,009,020)
11	<u>(C) Construction Work in Progress</u>		
12	Transfer completed projects to Utility Plant in Service	\$ -	(1,777,306)
		-	<u>0</u>
13	Total construction work in progress	\$ -	(1,777,306)



Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	<u>(D) Accumulated Depreciation of Utility Plant in Service</u>		
3	(2) 27 hp Gorman Rupp submersible pump for lift station		(247)
4	Design and construction of reuse system		(2,228)
5	On-site improvements to reclaimed water system		(33,596)
6	(2) 30 hp motor / blower at digester		(267)
7	Connect to existing Phase I reuse main and install 8,320 lf of 18" water main		(995)
		-	0
8	Total accumulated depreciation on plant additions	\$ -	(37,333)
9	<u>(E) Working Capital</u>		
10	Current And Accrued Assets:		
11	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		175,137
12	Deferred Debits		218,319
13	Deferred Debits (Rate Case Expense per B-10)		82,875
14	Miscellaneous current and accrued assets		20,604
15	Current and Accrued Liabilities:		
16	Accounts Payable		(2,998)
17	Accounts Payable to Associated Companies		(293,768)
18	Accrued Taxes		(88,382)
	Accrued Interest		1,113
19	Equals working capital (Balance Sheet Approach)	\$ -	112,900

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/84 Balance	\$ -	\$ -
2	1985 Additions		855,764
3	1985 Adjustments		
4	12/31/85 Balance	-	855,764
5	1986 Additions	-	1,026,698
6	1986 Adjustments		
7	12/31/86 Balance	-	1,882,462
8	1987 Additions		473,266
9	1987 Adjustments		
10	12/31/87 Balance	-	2,355,728
11	1988 Additions		2,289,455
12	1988 Adjustments		
13	12/31/88 Balance	-	4,645,183
14	1989 Additions		3,107,538
15	1989 Adjustments		
16	12/31/89 Balance	-	7,752,721
17	1990 Additions		209,055
18	1990 Reclassifications		(61,360)
19	12/31/90 Balance	-	7,900,416
20	1991 Additions		645,561
21	1991 Adjustments		
22	12/31/91 Balance	-	8,545,977
23	1992 Additions		-
24	1992 Adjustments		-
25	12/31/92 Balance	-	8,545,977
26	1993 Additions		75,212
27	1993 Reclass and Retirements		(48,241)
28	12/31/93 Balance	-	8,572,948
29	1994 Additions		1,414,506
30	1994 Adjustments		-

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

Schedule: A-6  
Page 1 of 2  
Preparer: Daborah Swain / MSA

Revised

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) Proforma Adjustment	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	190,696	190,696	190,696		190,696		
3	352.1 Franchises	129,145	129,145	129,145		129,145		
4	389.1 Other Plant & Misc. Equipment			-				
5	COLLECTION PLANT							
6	353.2 Land & Land Rights			-				
7	354.2 Structures & Improvements			-				
8	360.2 Collection Sewers - Force	\$ 566,861	\$ 564,955	566,236		566,236		
9	361.2 Collection Sewers - Gravity	5,751,681	5,810,161	5,756,977		5,756,977		
10	362.2 Special Collecting Structures			-				
11	363.2 Services to Customers	340,863	374,268	353,669		353,669		
12	364.2 Flow Measuring Devices			-				
13	365.2 Flow Measuring Installations			-				
14	366.2 Reuse Services	1,547	3,047	1,992		1,992		
15	367.2 Reuse Meters and Meter Installations	8,543	8,543	8,543		8,543		
16	389.2 Other Plant & Misc. Equipment			-				
17	SYSTEM PUMPING PLANT							
18	353.3 Land & Land Rights			-				
17	354.3 Structures & Improvements			-				
18	370.3 Receiving Wells			-				
19	371.3 Pumping Equipment	1,036,528	1,056,694	1,046,784	6,718	1,053,502	23 00%	242,305
20	374.3 Reuse Distribution Reservoirs		127	78		78		
21	375.3 Reuse Transmission & Distribution	193,380	193,380	193,380	1,659,449	1,852,829		
22	389.3 Other Plant & Misc. Equipment			-				
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights			-				
25	354.4 Structures & Improvements	5,867	74,909	11,766		11,766	23.00%	2,706
26	354.4 Structures & Improvements-Reuse				1,170,924	1,170,924		
27	380.4 Treatment & Disposal Equipment	4,888,577	4,993,746	4,907,871	10,168	4,918,039	23 00%	1,131,149
28	381.4 Plant Sewers			-				
29	382.4 Outfall Sewer Lines	53,681	53,681	53,681		53,681	23 00%	12,347
30	389.4 Other Plant & Misc. Equipment			-				
31	GENERAL PLANT							
32	353.7 Land & Land Rights	25,649	26,830	26,255		26,255		
33	354.7 Structures & Improvements	761,435	781,403	762,971		762,971		
34	390.7 Office Furniture & Equipment	6,919	9,153	7,146		7,146		
36	391.7 Transportation Equipment	55,371	55,214	55,368		55,368		
36	392.7 Stores Equipment			-				
37	393.7 Tools, Shop & Garage Equipment	50,561	60,404	53,651		53,651		
38	394.7 Laboratory Equipment	4,630	7,279	6,587		6,587		
39	395.7 Power Operated Equipment			-				
40	396.7 Communication Equipment	2,930	2,930	2,930		2,930		
41	397.7 Miscellaneous Equipment			-				
42	398.7 Other Tangible Plant			-				
43	TOTAL	\$ 14,074,864	\$ 14,396,565	\$ 14,135,726	\$ 2,847,259	\$ 16,982,985		\$ 1,388,507

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

Florida Public Service Commission

Company: Alaysa Utilities, Inc.  
Doctel No.: 920408-8U  
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 the primary account. Also show non-used & useful amounts by account

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

No.	(1) Line Account No. and Name	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Dec-01	(15) Average
1	INTANGIBLE PLANT														
2	361 1 Organization	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696	190,696
3	362.1 Franchises	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145	129,145
4	366.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	363 2 Land & Land Rights														
7	364.2 Structures & Improvements														
8	360 2 Collection Sewers - Force	568,861	568,861	568,861	567,149	567,149	567,149	567,149	567,149	564,940	564,940	564,955	564,955	564,955	566,236
9	361 2 Collection Sewers - Gravity	5,751,681	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,752,623	5,810,191	5,756,977
10	362 2 Special Collecting Structures														
11	363 2 Services to Customers	340,863	345,583	345,583	349,143	350,023	352,813	352,813	356,241	357,260	357,260	357,260	358,485	374,268	353,669
12	364 2 Flow Measuring Devices														
13	366 2 Flow Measuring Installations														
14	366 2 Reuse Services	1,547	1,547	1,547	1,547	1,547	1,603	1,603	1,603	1,603	2,628	2,628	3,047	3,047	1,992
15	367 2 Reuse Meters and Meter Installations	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543	8,543
16	368 2 Other Plant & Misc. Equipment														
17	SYSTEM PUMPING PLANT														
18	364 3 Land & Land Rights														
19	364 3 Structures & Improvements														
20	370 3 Receiving Wells														
21	371 3 Pumping Equipment	1,038,528	1,038,528	1,041,928	1,042,027	1,042,027	1,048,118	1,048,472	1,048,922	1,049,364	1,049,364	1,051,631	1,056,390	1,056,694	1,048,784
22	374 3 Reuse Distribution Reservoirs	0	0	0	0	0	127	127	127	127	127	127	127	127	127
23	378.3 Reuse Transmission & Distribution	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380	193,380
24	388 3 Other Plant & Misc. Equipment														
25	TREATMENT AND DISPOSAL PLANT														
26	364 4 Land & Land Rights									6,503	8,203	8,203	8,203	74,909	11,766
27	364.4 Structures & Improvements	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867	5,867
28	380 4 Treatment & Disposal Equipment	4,898,577	4,899,916	4,893,114	4,893,827	4,898,984	4,902,434	4,903,934	4,904,671	4,906,790	4,908,831	4,908,980	4,910,410	4,893,746	4,907,671
29	381.4 Plant Sewers														
30	382 4 Outfall Sewer Lines	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681	53,681
31	389 4 Other Plant & Misc. Equipment														
32	GENERAL PLANT														
33	363 7 Land & Land Rights	25,649	25,649	25,649	25,649	25,649	25,649	26,436	26,830	26,830	26,830	26,830	26,830	26,830	26,255
34	364 7 Structures & Improvements	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,435	761,403	762,971
35	360 7 Office Furniture & Equipment	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919	7,276	7,276	9,153	7,146
36	361 7 Transportation Equipment	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,371	55,640	55,214	55,214	55,368
37	362 7 Store Equipment														
38	363 7 Tools, Shop & Garage Equipment	50,561	50,561	50,561	51,173	51,173	51,173	51,173	51,173	56,642	57,076	57,076	58,723	60,404	53,651
39	364 7 Laboratory Equipment	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630
40	366.7 Power Operated Equipment														
41	367 7 Communication Equipment	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930
42	368 7 Other Tangible Plant														
42	TOTAL	\$ 14,074,884	\$ 14,083,039	\$ 14,091,827	\$ 14,087,196	\$ 14,103,846	\$ 14,115,718	\$ 14,119,378	\$ 14,124,685	\$ 14,132,081	\$ 14,135,461	\$ 14,140,718	\$ 14,149,372	\$ 14,396,565	\$ 14,135,726

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service			\$ -
2	Land			-
3	Accumulated Depreciation			-
4	Other (Explain)			
5	<b>Total</b>	\$ -	\$ -	\$ -
<b>WASTEWATER</b>				
6	Plant in Service	\$ 14,109,471	\$ (1,388,507)	\$ 12,720,964
7	Land	26,255	-	26,255
8	Accumulated Depreciation	(4,018,476)	379,487	(3,638,989)
9	Other (Explain)			
10	<b>Total</b>	\$ 10,117,250	\$ (1,009,020)	\$ 9,108,230

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/84 Balance	\$ -	\$ -
2	1985 Additions		(7,723)
3	1985 Adjustments		
4	12/31/85 Balance	-	(7,723)
5	1986 Additions		(57,506)
6	1986 Adjustments		28
7	12/31/86 Balance	-	(65,201)
8	1987 Additions		(84,336)
9	1987 Adjustments		
10	12/31/87 Balance	-	(149,537)
11	1988 Additions		(165,856)
12	1988 Adjustments		
13	12/31/88 Balance	-	(315,393)
14	1989 Additions		(208,242)
15	1989 Adjustments		
16	12/31/89 Balance	-	(523,635)
17	1990 Additions		(367,281)
18	1990 Adjustments - prior year depreciation correction		(10,212)
19	12/31/90 Balance	-	(901,128)
20	1991 Additions		(377,642)
21	1991 Adjustments		
22	12/31/91 Balance	-	(1,278,770)
23	1992 Additions		(384,108)
24	1992 Adjustments		
25	12/31/92 Balance	-	(1,662,878)
26	1993 Additions		(384,742)
27	1993 Retirements		48,477
28	12/31/93 Balance	-	(1,999,143)
29	1994 Additions		(329,362)
30	1994 Adjustments		

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

Florida Public Service Commission

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

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

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

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

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



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

Florida Public Service Commission

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

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

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

Revised

No.	(1) Line Account No. and Name	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Proforma Adjustment	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	52,840	57,607	55,224		55,224		
3	352.1 Franchises	33,003	36,851	34,927		34,927		
4	389.1 Other Plant & Misc. Equipment			-				
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements	292,917	328,443	311,071		311,071		
8	360.2 Collection Sewers - Force	180,200	196,688	188,053		188,053		
9	361.2 Collection Sewers - Gravity	1,567,684	1,697,826	1,632,753		1,632,753		
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers	43,281	50,866	47,569		47,569		
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment				247	247	23%	57
20	389.3 Other Plant & Misc. Equipment				3,223	3,223		
21	375.3 Reuse Trans & Distribution							
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights							
24	354.4 Structures & Improvements	72,485	78,424	75,455		75,455	23%	17,355
25	380.4 Treatment & Disposal Equipment	1,487,171	1,616,655	1,552,077	267	1,552,344	23%	357,039
26	381.4 Plant Sewers							
27	382.4 Outfall Sewer Lines	21,003	22,791	21,897		21,897	23%	5,036
28	389.4 Other Plant & Misc. Equipment							
29	GENERAL PLANT							
30	353.7 Land & Land Rights							
31	354.7 Structures & Improvements	53,955	64,074	60,992	33,596	94,588		
32	390.7 Office Furniture & Equipment	810	7,071	907		907		
33	391.7 Transportation Equipment	29,574	35,873	30,809		30,809		
34	392.7 Stores Equipment							
35	393.7 Tools, Shop & Garage Equipment	7,014	7,532	7,682		7,682		
36	394.7 Laboratory Equipment	(240)	(2,317)	(2,302)		(2,302)		
37	395.7 Power Operated Equipment							
38	396.7 Communication Equipment	1,216	1,509	1,362		1,362		
39	397.7 Miscellaneous Equipment							
40	398.7 Other Tangible Plant							
41	TOTAL	\$ 3,842,913	\$ 4,199,893	\$ 4,018,476	\$ 37,333	\$ 4,055,809		\$ 379,487

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

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

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

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

No.	(1) Account No. and Name	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Line Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Dec-01	(15) Average
1	INTANGIBLE PLANT														
2	351.1 Organization	52,840	53,237	53,835	54,032	54,429	54,828	55,224	55,621	56,018	56,415	56,813	57,210	57,607	55,224
3	352.1 Franchises	33,003	33,324	33,644	33,965	34,288	34,606	34,927	35,248	35,569	35,889	36,210	36,531	36,851	34,927
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	292,917	296,372	299,827	302,688	306,423	308,005	310,705	314,200	317,085	320,580	321,453	324,948	328,443	311,071
8	360.2 Collection Sewers - Force	160,200	181,773	183,347	182,899	184,572	186,145	187,718	189,292	190,865	192,439	193,540	195,114	196,688	188,053
9	381.2 Collection Sewers - Gravity	1,567,884	1,578,528	1,589,372	1,600,218	1,611,062	1,621,906	1,632,750	1,643,596	1,654,443	1,665,289	1,676,135	1,686,981	1,697,828	1,632,753
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers	43,281	44,028	44,775	45,522	46,269	47,016	47,764	48,511	49,309	50,082	50,855	50,093	50,868	47,589
12	364.2 Flow Measuring Devices														
13	365.2 Flow Measuring Installations														
14	389.2 Other Plant & Misc. Equipment														
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights														
17	354.3 Structures & Improvements														
18	370.3 Receiving Wells														
19	371.3 Pumping Equipment														
20	389.3 Other Plant & Misc. Equipment														
21	375.3 Reuse Trans & Distribution														
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements	72,485	72,980	73,475	73,970	74,465	74,960	75,455	75,949	76,444	76,939	77,434	77,929	78,424	75,455
25	380.4 Treatment & Disposal Equipment	1,487,171	1,498,836	1,510,501	1,520,926	1,531,274	1,540,019	1,551,684	1,563,386	1,574,052	1,583,419	1,594,119	1,604,853	1,616,855	1,552,077
26	381.4 Plant Sewers														
27	382.4 Outfall Sewer Lines	21,003	21,152	21,301	21,450	21,599	21,748	21,897	22,046	22,195	22,344	22,493	22,642	22,791	21,897
28	389.4 Other Plant & Misc. Equipment														
29	GENERAL PLANT														
30	353.7 Land & Land Rights														
31	354.7 Structures & Improvements	53,955	55,187	56,420	57,653	58,886	60,119	61,352	62,585	63,818	65,051	66,284	67,516	68,749	60,992
32	390.7 Office Furniture & Equipment	810	304	315	325	335	345	355	368	376	386	396	407	7,071	907
33	391.7 Transportation Equipment	29,574	29,574	29,574	32,389	29,574	29,574	35,164	29,574	29,574	37,959	29,574	22,559	35,873	30,809
34	392.7 Stores Equipment														
35	393.7 Tools, Shop & Garage Equipment	7,014	7,277	7,541	7,804	8,067	8,331	8,594	8,861	7,843	6,793	6,999	7,268	7,532	7,882
36	394.7 Laboratory Equipment	(240 00)	(2118 00)	(2693 00)	(2637 00)	(2611 00)	(2585 00)	(2560 00)	(2519 00)	(2479 00)	(2438 00)	(2398 00)	(2357 00)	(2317 00)	(2,302)
37	395.7 Power Operated Equipment														
38	396.7 Communication Equipment	1,216	1,240	1,265	1,289	1,313	1,338	1,362	1,387	1,411	1,435	1,460	1,484	1,509	1,362
39	397.7 Miscellaneous Equipment														
40	398.7 Other Tangible Plant														
41	TOTAL	3,842,913	3,871,966	3,902,329	3,932,853	3,959,943	3,986,353	4,022,391	4,048,128	4,078,523	4,112,522	4,131,367	4,153,276	4,199,863	4,018,476

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/84 Balance		
2	1985 Additions		(546,091)
3	1985 Adjustments		
4	12/31/85 Balance	-	(546,091)
5	1986 Additions	-	(1,751,770)
6	1986 Adjustments		561
7	12/31/86 Balance	-	(2,297,300)
8	1987 Additions		(442,011)
9	1987 Adjustments		
10	12/31/87 Balance	-	(2,739,311)
11	1988 Additions		(1,145,046)
12	1988 Adjustments		
13	12/31/88 Balance	-	(3,884,357)
14	1989 Additions		(1,176,924)
15	1989 Adjustments		
16	12/31/89 Balance	-	(5,061,281)
17	1990 Additions		(485,388)
18	1990 Adjustments		
19	12/31/90 Balance	-	(5,546,669)
20	1991 Additions		(618,949)
21	1991 Adjustments		
22	12/31/91 Balance	-	(6,165,618)
23	1992 Additions		(118,486)
24	1992 Adjustments		
25	12/31/92 Balance	-	(6,284,104)
26	1993 Additions		(79,540)
27	1993 Retirements		13,388
28	1993 Adjustments		87,330
29	12/31/93 Balance	-	(6,262,926)
30	1994 Additions		(50,840)
31	1994 Adjustments		

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average
<b>WATER</b>				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other (Describe)			-
6	Total CIAC (1)		\$ -	\$ -
7	Total	\$ -	\$ -	\$ -
<b>WASTEWATER</b>				
8	Plant Capacity Fees	\$ 625,024	\$ 625,024	625,024
9	Line/Main Extension Fees	1,691,996	1,697,130	1,696,142
10	Contributed Lines	6,853,889	6,853,889	6,853,889
11	Other (Describe)	\$ 50,840	\$ 50,840	\$ 50,840
12	Total	\$ 9,221,751	\$ 9,226,883	\$ 9,225,895

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

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

Florida Public Service Commission

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

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

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

Line No	(1) Description	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Dec-01	(15) Average
<b>WATER</b>															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
6	Total CIAC (1)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WASTEWATER</b>															
8	Plant Capacity Fees	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024	\$ 625,024
9	Line/Main Extension Fees	1,691,998	1,694,558	1,694,558	1,694,558	1,697,130	1,697,130	1,697,130	1,697,130	1,697,130	1,697,130	1,697,130	1,697,130	1,697,130	1,696,142
10	Contributed Lines	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889	6,853,889
11	Other (Tap Fees)	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840	50,840
13	Total	\$ 9,221,751	\$ 9,224,311	\$ 9,224,311	\$ 9,224,311	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,226,883	\$ 9,225,895

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/84 Balance		\$ -
2	1985 Additions		2,397
3	1985 Adjustments		
4	12/31/85 Balance	0	2,397
5	1986 Additions		19,878
6	1986 Adjustments		(561)
7	12/31/86 Balance	0	21,714
8	1987 Additions		36,091
9	1987 Adjustments		
10	12/31/87 Balance	0	57,805
11	1988 Additions		130,127
12	1988 Adjustments		
13	12/31/88 Balance	0	187,932
14	1989 Additions		171,658
15	1989 Adjustments		
16	12/31/89 Balance	0	359,590
17	1990 Additions		199,600
18	1990 Adjustments		
19	12/31/90 Balance	0	559,190
20	1991 Additions		211,204
21	1991 Adjustments		
22	12/31/91 Balance	0	770,394
23	1992 Additions		218,368
24	1992 Adjustments		
25	12/31/92 Balance	0	988,762
26	1993 Additions		221,667
27	1993 Retirements		(13,388)
28	1993 Adjustments		(2,587)
29	12/31/93 Balance	0	1,194,454
30	1994 Additions		188,000
31	1994 Adjustments		

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

Florida Public Service Commission

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

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

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

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

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



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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average
<b>WATER</b>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6	Total CIAC (1)	\$ -	\$ -	\$ -
7	Total	\$ -	\$ -	\$ -
<b>WASTEWATER</b>				
8	Plant Capacity Fees	\$ 159,785	\$ 176,590	168,185
9	Line/Main Extension Fees	380,478	426,040	403,239
10	Contributed Lines	1,847,030	2,031,314	1,939,167
11	Other (Tap fees)	7,608	8,975	8,292
12	Total	\$ 2,394,901	\$ 2,642,919	\$ 2,518,883

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

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

Florida Public Service Commission

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

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

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

Line No	(1) Description	(2) Dec-00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Dec-01	(15) Average
<b>WATER</b>															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
6	Total CIAC (1)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WASTEWATER</b>															
8	Plant Capacity Fees	\$ 159,785	\$ 161,185	\$ 162,585	\$ 163,985	\$ 165,385	\$ 166,785	\$ 168,185	\$ 169,585	\$ 170,985	\$ 172,385	\$ 173,785	\$ 175,185	\$ 176,590	\$ 168,185
9	Line/Main Extension Fees	380,478	384,266	388,055	391,844	395,632	399,421	403,209	407,017	410,825	414,633	418,440	422,248	426,040	403,239
10	Contributed Lines	1,847,030	1,862,386	1,877,742	1,893,098	1,908,454	1,923,810	1,939,166	1,954,522	1,969,878	1,985,234	2,000,590	2,015,946	2,031,314	1,939,167
11	Other (Tap fees)	7,608	7,722	7,836	7,950	8,064	8,178	8,292	8,406	8,520	8,634	8,748	8,862	8,975	8,292
12	Total	\$ 2,394,901	\$ 2,415,559	\$ 2,436,218	\$ 2,456,877	\$ 2,477,535	\$ 2,498,194	\$ 2,518,852	\$ 2,539,510	\$ 2,560,208	\$ 2,580,866	\$ 2,601,563	\$ 2,622,241	\$ 2,642,919	\$ 2,518,893

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

---

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

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

Florida Public Service Commission

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

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No		Water	Sewer
1	<u>Final Rates - 12/31/01</u>		
2	Total O & M Expense		1,162,351
3	Adjustments to O & M expense per B-1 and B-2		<u>33,243</u>
4	Total adjusted O & M expense	0	<u>1,195,594</u>
5	Current And Accrued Assets:		
7	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		175,137
	Deferred Debits		218,319
	Deferred Debits (Rate Case Expense per B-10)		82,875
8	Miscellaneous current and accrued assets		20,604
9	Current and Accrued Liabilities:		
10	Accounts Payable		(2,996)
11	Accounts Payable to Associated Companies		(293,768)
12	Accrued Taxes		(88,382)
13	Accrued Interest		<u>1,113</u>
14	Equals working capital (Balance Sheet Approach)	0	<u>112,900</u>
15	<u>Interim Rates - 12/31/01</u>		
16	Total O & M Expense		1,162,351
17	Adjustments to O & M expense per B-1(a) and B-2(a)		<u>33,243</u>
18	Total adjusted O & M expense	0	<u>1,195,594</u>
19	Current And Accrued Assets:		
21	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		175,137
23	Deferred Debits		218,319
24	Deferred Debits (Rate Case Expense per B-10)		82,875
	Miscellaneous current and accrued assets		20,604
25	Current and Accrued Liabilities:		
26	Accounts Payable		(2,996)
27	Accounts Payable to Associated Companies		(293,768)
28	Accrued Taxes		(88,382)
29	Accrued Interest		<u>1,113</u>
30	Equals working capital (Balance Sheet Approach)	\$ -	<u>112,900</u>

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

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

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

Line No.	(1) ASSETS	(2) Historic Year Ended 12/31/00	(3) Test Year Ended 12/31/01	(4) Average
1	Utility Plant In Service	\$ 14,074,864	\$ 14,396,565	\$ 14,084,509
2	Construction Work In Progress	236,579	1,777,306	850,688
3	Other Utility Plant Adjustments			
4	GROSS UTILITY PLANT	14,311,443	16,173,871	14,935,197
5	Less: Accumulated Depreciation	(3,842,913)	(4,199,893)	(4,004,236)
6	NET UTILITY PLANT	10,468,530	11,973,978	10,930,961
7	Cash	(53)		(36)
8	Accounts Rec'b - trade	190,815	173,861	175,137
9	Notes Receivable			
10	Accts. Rec'b - Assoc. Cos.			
11	Notes Rec'b - Assoc. Cos.			
10	Accts. Rec'b - Other			
12	Accrued Interest Rec'b			
13	Allowance for Bad Debts			
14	Materials & Supplies			
15	Miscellaneous Current & Accrued Assets	13,801	11,407	20,604
16	TOTAL CURRENT ASSETS	204,583	185,268	195,705
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	240,302	210,337	218,319
23	Accum. Deferred Income Taxes	-	-	-
24	TOTAL OTHER ASSETS	240,302	210,337	218,319
25	TOTAL ASSETS	\$ 10,913,395	\$ 12,369,583	\$ 11,344,985

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(3) Dec-00	(4) Jan-01	(5) Feb-01	(6) Mar-01	(7) Apr-01	(8) May-01	(9) Jun-01	(10) Jul-01	(11) Aug-01	(12) Sep-01	(13) Oct-01	(14) Nov-01	(15) Dec-01	(16) 12 Month Avg
1	Utility Plant In Service	14,074,884	14,017,897	14,031,761	14,037,131	14,043,577	14,055,850	14,059,309	14,064,817	14,071,995	14,075,395	14,080,852	14,089,305	14,398,565	14,084,509
2	Construction Work In Progress	236,579	274,334	281,388	307,580	311,314	847,034	819,289	906,017	1,008,737	1,238,242	1,588,521	1,684,827	1,777,309	850,688
3	Other Utility Plant Adjustments														
4	GROSS UTILITY PLANT	14,311,443	14,292,231	14,313,149	14,344,691	14,354,891	14,702,884	14,878,598	14,970,834	15,080,732	15,313,637	15,669,373	15,753,932	16,173,871	14,935,197
5	Less: Accumulated Depreciation	(3,842,913)	(3,854,871)	(3,885,501)	(3,919,023)	(3,943,114)	(3,969,525)	(4,005,583)	(4,031,299)	(4,059,694)	(4,085,592)	(4,114,538)	(4,138,446)	(4,159,893)	(4,004,236)
6	NET UTILITY PLANT	10,468,530	10,437,360	10,427,648	10,425,668	10,411,777	10,733,359	10,873,015	10,939,535	11,021,038	11,215,945	11,554,635	11,617,486	11,973,978	10,930,961
7	Cash	(53)	0	25	17	93			(140)	(112)	36	(37)	(288)		(36)
8	Accounts Rec'b - trade	199,815	188,384	177,235	178,894	178,927	168,771	191,757	175,809	188,659	188,732	169,310	169,823	173,861	175,137
9	Notes Receivable														
10	Accts. Rec'b - Assoc Cos.														
11	Notes Rec'b - Assoc. Cos.														
12	Accts Rec'b - Other														
13	Accrued Interest Rec'b														
14	Allowance for Bad Debts														
15	Materials & Supplies														
16	Misc Current & Accrued Assets	13,801	32,544	23,172	13,801	32,544	24,452	15,321	5,949	24,892	15,321	34,064	20,778	11,407	20,604
17	TOTAL CURRENT ASSETS	204,863	198,928	200,432	192,712	211,564	193,223	207,078	181,418	193,239	182,089	203,337	190,303	185,268	195,705
18	Net nonutility property														
19	Unamortized Debt Discount & Exp.														
20	Pratm Survey & Investigation Charges														
21	Clearing Accounts														
22	Deferred Rate Case Expense														
23	Other Miscellaneous Deferred Debits	240,302	234,859	226,991	224,398	221,805	219,212	216,819	214,026	211,433	208,840	206,024	203,500	210,337	218,319
24	Accum. Deferred Income Taxes														
25	TOTAL OTHER ASSETS	240,302	234,859	226,991	224,398	221,805	219,212	216,819	214,026	211,433	208,840	206,024	203,500	210,337	218,319
26	TOTAL ASSETS	10,913,395	10,870,947	10,855,071	10,845,778	10,845,146	11,145,594	11,296,732	11,334,679	11,425,710	11,806,874	11,963,896	12,011,289	12,369,583	11,344,985

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Line No.	(1)	(2)	(3)	(4)
		Historic Year Ended 12/31/00	Test Year Ended 12/31/01	Average
<b>EQUITY CAPITAL &amp; LIABILITIES</b>				
1	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued			
3	Additional Paid in Capital	4,854,509	5,017,725	4,867,064
4	Retained Earnings	(1,580,014)	(1,373,884)	(1,222,191)
5	Other Equity Capital			
6	<b>TOTAL EQUITY CAPITAL</b>	<b>3,275,495</b>	<b>3,644,841</b>	<b>3,645,873</b>
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies			
10	Other Long-Term Debt	-	-	-
11	<b>TOTAL LONG-TERM DEBT</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	Accounts Payable	431	206	2,998
8	Notes Payable		1,425,605	-
9	Notes & Accounts Payable - Assoc. Cos.	98,688	110,085	293,768
10	Customer Deposits	111,210	99,188	110,199
11	Accrued Taxes	98,887		88,382
12	Current Portion Long Term Debt			
13	Accrued Interest	1,507	405	(1,113)
14	Accrued Dividends			
15	Misc. Current and Accrued Liabilities	-	-	-
16	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>310,723</b>	<b>1,635,489</b>	<b>494,234</b>
17	Advances for Construction			
18	Prepaid Capacity Charges			
19	Accum. Deferred ITC's			
20	Operating Reserves			
21	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>
22	Contributions in Aid of Construction	9,221,751	9,226,883	9,225,598
23	Less: Accum. Amortization of CIAC	(2,394,901)	(2,642,919)	(2,518,883)
24	Accumulated Deferred Income Taxes	500,327	505,289	498,163
25	<b>Total Equity Capital and Liabilities</b>	<b>\$ 10,913,395</b>	<b>\$ 12,369,583</b>	<b>\$ 11,344,985</b>



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 Month Avg.
1	Common Stock Issued	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	4,854,509	5,017,725	4,987,084
4	Retained Earnings	(1,580,014)	(1,518,295)	(1,524,071)	(1,442,125)	(1,347,429)	(1,283,562)	(1,137,145)	(1,089,107)	(1,004,585)	(945,858)	(857,988)	(804,834)	(1,373,894)	(1,222,191)
5	Other Equity Capital														
6	<b>TOTAL EQUITY CAPITAL</b>	<b>3,275,495</b>	<b>3,337,214</b>	<b>3,331,438</b>	<b>3,413,384</b>	<b>3,506,080</b>	<b>3,591,947</b>	<b>3,716,364</b>	<b>3,766,402</b>	<b>3,850,914</b>	<b>3,906,951</b>	<b>3,997,523</b>	<b>4,050,675</b>	<b>3,644,841</b>	<b>3,645,873</b>
7	Bonds														
8	Rescinded Bonds														
9	Advances From Associated Companies														
10	Other Long-Term Debt	0												0	0
11	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>												<b>0</b>	<b>0</b>
7	Accounts Payable	431	0	4,430	7,163	269	4,502	334	7,381	1,580	8,541	331	5,811	208	2,698
8	Notes Payable	0													0
9	Notes & Accounts Payable - Assoc. Cos	98,898	38,469	34,713	(48,777)	(95,807)	129,418	197,099	186,094	210,378	339,009	851,067	851,024	1,425,805	293,768
10	Customer Deposits	111,210	111,300	112,200	111,120	109,770	105,830	109,105	110,445	110,040	110,310	111,300	111,075	110,085	110,199
11	Accrued Taxes	98,897	80,872	89,787	98,722	81,085	90,286	89,233	81,014	89,845	98,499	81,168	90,290	98,188	88,382
12	Current Portion Long Term Debt														
13	Accrued Interest	1,507	(1,757)	(2,897)	(2,545)	(2,304)	(2,155)	(1,711)	(1,287)	(669)	(810)	(237)	99	405	(1,113)
14	Accrued Dividends														
15	Misc. Current and Accrued Liabilities	0												0	0
16	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>310,723</b>	<b>228,984</b>	<b>238,263</b>	<b>167,663</b>	<b>93,013</b>	<b>327,881</b>	<b>373,080</b>	<b>383,847</b>	<b>410,844</b>	<b>553,749</b>	<b>845,847</b>	<b>858,285</b>	<b>1,635,482</b>	<b>494,234</b>
17	Advances for Construction														
18	Prepaid Capacity Charges														
19	Accum. Deferred ITC's														
20	Operating Reserves														
21	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>0</b>												<b>0</b>	<b>0</b>
22	Contributions in Aid of Construction	9,221,751	9,223,031	9,224,311	9,224,311	9,224,311	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,226,883	9,225,598
23	Less: Accum. Amortization of CIAC	(2,394,901)	(2,415,569)	(2,436,218)	(2,456,877)	(2,477,535)	(2,498,194)	(2,518,852)	(2,539,510)	(2,560,168)	(2,580,826)	(2,601,484)	(2,622,141)	(2,642,818)	(2,518,883)
24	Accumulated Deferred Income Taxes	500,327	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,277	505,289	498,183
25	<b>Total Equity Capital and Liabilities</b>	<b>10,913,395</b>	<b>10,870,947</b>	<b>10,855,971</b>	<b>10,845,778</b>	<b>10,845,146</b>	<b>11,145,594</b>	<b>11,296,732</b>	<b>11,334,879</b>	<b>11,425,710</b>	<b>11,806,874</b>	<b>11,963,996</b>	<b>12,011,289</b>	<b>12,389,583</b>	<b>11,344,985</b>

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

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,809,140	\$ 2,338 (A)	\$ 1,811,478	\$ 314,156 (F)	\$ 2,125,634	B-4, E-13
2	Operation & Maintenance	1,162,351	5,618 (B)	1,167,969	27,625 (G)	1,195,594	B-6, B-3
3	Depreciation, net of CIAC Amort.	150,171	(42,783) (C)	107,388	37,333 (H)	144,721	B-14, B-3
4	Amortization			0	0 (I)	-	B-3
5	Taxes Other Than Income	133,212	18,302 (D)	151,514	33,646 (J)	185,160	B-15, B-3
6	Provision for Income Taxes	60,160	7,208 (E)	67,368	54,692 (K)	122,060	C-1, B-3
7	OPERATING EXPENSES	1,505,894	(11,655)	1,494,239	153,296	1,647,535	
8	NET OPERATING INCOME	\$ 303,246	\$ 13,993	\$ 317,239	\$ 160,860	\$ 478,099	
9	RATE BASE	\$ 5,187,544		\$ 5,324,044		\$ 5,324,044	
10	RATE OF RETURN	5.85 %		5.96 %		8.98 %	

Schedule of Adjustments to Operating Income

Company: Alafaya Utilities, Inc.

Schedule Year Ended: December 31, 2001

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-3

Revised

Page 1 of 1

Docket No.: 020408-SU

Preparer: Deborah Swain / MSA

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

Line No.	Description	Water	Wastewater
1 (A)	<u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2	\$	1,811,478
3	Test year revenue - actual per Schedule B-4	-	(1,809,140)
4	Adjustment required	\$ -	\$ 2,338
5 (B)	<u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
6			
7	Adjust operator salaries allocated from Utilities Inc., of Florida	\$ -	\$ (46,565)
8	Adjust non-operations salaries allocated from Utilities Inc., of Florida		13,924
9	Adjust benefits allocated from Utilities Inc., of Florida		38,259
10	Total adjustment to O & M Expense	\$ -	\$ 5,618
11 (C)	<u>Non-used and useful depreciation</u>		
12	Non-used and useful depreciation per Page B-14		\$ (42,783)
13 (D)	<u>Taxes Other Than Income</u>		
14	<u>(1) Payroll Taxes</u>		
15	Adjust payroll taxes allocated from Utilities Inc., of Florida		18,197
16	<u>(2) Regulatory Assessment Fees (RAF's)</u>		
17	RAF's associated with Adjustment (A) X 4.5%	\$ -	\$ 105
	Total Taxes Other Than Income	\$ -	\$ 18,302
18 (E)	<u>Provision for Income Taxes</u>		
19	Adjust Provision for Income taxes to reflect operating		
20	and expense adjustments	\$ -	\$ 7,208
21 (F)	<u>Revenue Increase</u>		
22	Increase in revenue required by the Utility to realize a		
23	8.98 % rate of return		\$ 314,156
24 (G)	<u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
25	Amortization of rate case expense		
26	Amortization per Schedule B-10	\$ -	\$ 27,625
27 (H)	<u>Depreciation Expense</u>		
	(2) 27 hp Gorman Rupp submersible pump for lift station		247
	Design and construction of reuse system		2,228
	On-site improvements to reclaimed water system		33,596
	(2) 30 hp motor / blower at digester		267
	Connect to existing Phase I reuse main and install 8,320 lf of 18" water main		995
28			37,333
29 (I)	<u>Amortization</u>	\$ -	
30 (J)	<u>Taxes Other Than Income</u>		
	<u>(1) Tangible Taxes</u>		
31	Total Plant additions	\$ -	\$ 2,847,259
32	Transfer of completed projects from construction work in progress	-	(1,777,306)
33			-
34	Net increase in plant for tangible tax	0	1,069,953
35			18,5427
36			
37	Total increase in tangible taxes	-	19,840
38	<u>(2) Regulatory Assessment Fees</u>		
39	Total Revenue Requested	\$	2,125,634
40	RAF rate		0,045
41	Total RAF's	\$	95,654
42	Adjusted test year RAF's		81,848
43	Adjustment Required	\$	13,806
44			
45	Total increase in Taxes Other Than Income	\$	33,646
46 (K)	<u>Provision for Income Taxes</u>		
47	Adj. to Income taxes per C-2	\$ -	\$ 54,692

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

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	\$ -	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 1,692,638
8	462.2 Private Fire Protection		522.2 Measured - Commercial	84,057
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	<b>TOTAL WATER SALES</b>	<u>0</u>	525 Interdepartmental Sales	
15				
16	<b>OTHER WATER REVENUES</b>		<b>TOTAL SEWER SALES</b>	<u>1,778,695</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		<b>OTHER SEWER REVENUES</b>	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues	<u>0</u>	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	18,208
24			541 Measured Re-Use Revenues	<u>14,237</u>
25		<u>0</u>		
26			<b>TOTAL OTHER</b>	
27			<b>SEWER REVENUES</b>	<u>32,445</u>
28		\$ -		
29			<b>TOTAL SEWER</b>	
30			<b>OPERATING REVENUES</b>	<u>\$ 1,809,140</u>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Alafaya Utilities, Inc.

Schedule: B-6

Revised

Docket No.: 020408-BU

Page 1 of 1

Schedule Year Ended: December 31, 2001

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

Preparer: Deborah Swain / MBA

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2001	(3) Feb 2001	(4) March	(5) April	(6) May	(7) June	(8) July	(9) August	(10) Sept. 2001	(11) October 2001	(12) Nov 2001	(13) Dec 2001	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,028	\$ 23,029	\$ 276,337	\$ (32,641)	\$ 243,696
2	703 Salaries & Wages - Officers, Etc.													0		0
3	704 Employee Pensions & Benefits	7,817	7,817	7,818	7,817	7,817	7,818	7,817	7,817	7,818	7,817	7,817	7,818	93,808	38,259	132,067
4	710 Purchased Sewage Treatment	127	128	114	124	152	131	294	190	215	369	168	160	2,200		2,200
5	711 Sludge Removal Expense	37,385	17,580	10,517	13,948	12,192	8,615	17,072	7,298	20,850	12,930	21,845	21,198	201,430		201,430
6	716 Purchased Power	14,407	15,344	13,142	14,147	14,628	14,597	15,181	14,158	15,371	15,440	13,975	15,118	175,488		175,488
7	716 Fuel for Power Purchased													0		0
8	718 Chemicals	5,047	2,207	2,006	1,761	3,349	1,451	1,718	2,821	1,092	2,684	1,458	2,708	26,302		26,302
9	720 Materials & Supplies	19,362	17,202	25,468	19,048	23,710	17,520	25,321	19,914	17,984	27,053	20,835	18,385	251,802		251,802
10	731 Contractual Services - Engr.	241						222						463		463
11	732 Contractual Services - Acct.												5,833	5,833		5,833
12	733 Contractual Services - Legal			1,444		139						612		2,195		2,195
13	734 Contractual Services - Mgmt. Fees													0		0
14	735 Contractual Services - Other												10,557	10,557		10,557
15	741 Rental of Building/Real Prop.													0		0
16	742 Rental of Equipment													0		0
17	750 Transportation Expenses	(3)	1,597	1,472	(166)	2,845	427	3,219	249	(17)	376	1,084	(234)	10,649		10,649
18	756 Insurance - Vehicle													0		0
19	757 Insurance - General Liability													0		0
20	758 Insurance - Workman's Comp.													0		0
21	759 Insurance - Other												21,173	21,173		21,173
22	760 Advertising Expense													0		0
23	768 Reg. Comm. Exp. - Rate Case Amort.													0	27,625	27,625
24	767 Reg. Comm. Exp. - Other													0		0
25	770 Bad Debt Expense	257	628	497	315	812	(678)	632	1,096	882	1,549	2,949	1,623	10,562		10,562
26	776 Miscellaneous Expenses	7,622	5,534	5,249	4,790	6,578	4,942	6,753	6,656	5,698	6,103	4,895	6,734	71,552		71,552
27	TOTAL	\$ 115,290	\$ 91,085	\$ 90,755	\$ 84,812	\$ 95,050	\$ 77,851	\$ 101,237	\$ 83,227	\$ 92,919	\$ 97,379	\$ 98,684	\$ 134,102	\$ 1,162,351	\$ 33,243	\$ 1,195,594

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) 5 Years Prior 12/31/96	(3) Current TY 12/31/01	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/01	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 199,350	\$ 276,337	\$ (32,641)	\$ 243,696	\$ 44,346	22.25 %	
2	703 Salaries & Wages - Officers, Etc				-			
3	704 Employee Pensions & Benefits	30,159	93,808	38,259	132,067	101,908	337.90	Increases in total salaries of full time employees, as well as significant changes in the medical plan since 1996
4	710 Purchased Sewage Treatment	2,918	2,200		2,200	(718)	(24.61)	
6	711 Sludge Removal Expense	92,420	201,430		201,430	109,010	117.95	Conversion from on-site stabilization to off-site treatment in order to adjust alkaline
6	715 Purchased Power	97,562	175,488		175,488	77,926	79.87	Additional train for blowers
7	716 Fuel for Power Purchased				-			
8	718 Chemicals	21,663	28,303		28,303	6,640	30.65	
9	720 Materials & Supplies	215,738	251,802		251,802	36,064	16.72	
10	731 Contractual Services - Engr	280	463		463	203	78.08	Permit renewal amortization
11	732 Contractual Services - Acct	4,862	5,833		5,833	971	19.97	
12	733 Contractual Services - Legal	1,995	2,198		2,198	201	10.08	
13	734 Contractual Services - Mgmt Fees	390			-	(390)	(100.00)	No Management Fees costs were identified for the current test year The absolute cost in 1996 was not significant
14	735 Contractual Services - Other	9,988	10,557		10,557	569	5.70	
15	741 Rental of Building/Real Prop				-			
16	742 Rental of Equipment				-			
17	750 Transportation Expenses	(3,087)	10,651		10,651	13,738	(445.03)	Increase in auto repair and replacement tires due to age and usage of vehicles
18	756 Insurance - Vehicle				-			
19	757 Insurance - General Liability				-			
20	758 Insurance - Workman's Comp				-			
21	759 Insurance - Other	16,726	21,173		21,173	4,447	26.59	
22	760 Advertising Expense				-			
23	766 Reg Comm Exp - Rate Case Amort	3,213		27,825	27,825	24,412	759.79	No Reg Comm Exp - Rate Case Amort costs were identified for the current test year The absolute cost in 1996 was not significant
24	767 Reg Comm Exp - Other				-			
25	770 Bad Debt Expense	301	10,582		10,582	10,281	3,408.97	1996 was a very low year for uncollectible accounts and is not a good indication of uncollectible accounts Bad debt expense is dependent on how many customers left the Alafaya area without paying for services
26	775 Miscellaneous Expenses	34,993	71,548		71,548	36,555	104.46	Miscellaneous expenses is made up of many accounts including computer supplies, postage, operations telephone and alarm systems Alafaya has had a significant amount of its customers moving in / out of the area requiring final billings and new billings resulting in significant increases in computer supplies, postage, and operations telephone expenses The alarm system was added in 1997 and therefore its costs is not included in 1996 expenses
27	TOTAL	\$ 729,451	\$ 1,162,351	\$ 33,243	\$ 1,195,594	\$ 466,143	63.90 %	
28	Total Customers (ERC's)	4,973.5			6,008.0	1,033	20.76 %	
29	Consumer Price Index - U	156.9			177.1	20.20	12.87 %	
30	Benchmark Index		Increase in Customer ERC's			1,207.6		
31			Increase in CPI			1,128.7		
32						1,363.0		
35								

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

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

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)		
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Type of Service Rendered	
1	Public Service Commission		n/a	\$ 4,500	Filing Fee	
2	Rose, Sundstrum, et al	Martin Friedman	\$225	\$ 50,000	Legal Expense	
3	Water Service Corp	Steven Lubertozzi	\$51 50	2,550	Filing, MFR preparation, testimony	
4	Water Service Corp	Justine Silvey	\$21 50	1,050	requests, audit facilitation, notices	
5	Water Service Corp	Don Rasmussen	\$78 75	5,850	MFR preparation	
6	Water Service Corp	Amanda Ross	\$31 50	1,550	Data Requests and Audit Facilitaiton	
7	Management & Regulatory Cnslts, Inc	Frank Seidman	\$95	5,000	MFR preparation ( Used and Useful)	
8	Milian, Swain & Associates Inc.	Deborah Swain	\$125	40,000	MFR preparation	
9	Milian, Swain & Associates Inc.	Cynthia Yapp	\$100			
10						
11				\$ 110,500		
12	Estimate Through					
13	<input checked="" type="checkbox"/> PAA					
14	<input type="checkbox"/> Commission Hearing					
15	Amortization Period 4 Years					
16	Explanation if different from Section 367.0816, Florida					
17	Amortization of Rate Case Expense:					
18				(A)	(B)	(C)
				Water	Wastewater	Total
19	Prior unamortized rate case expense					
20	Current rate case expense				110,500	110,500
21	Total projected rate case expense			\$ -	\$ 110,500	\$ 110,500
22				\$ -	\$ 27,625	\$ 27,625
23	Method of allocation between systems:					
24	(Provide calculation)					
25	Total ERC's at 6/30/99				6,006	6,006
26	Percentage of total ERC's at 6/30/99				1.0000	1.0000



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

Florida Public Service Commission

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

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

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

---

Line  
No.

1 1) None during the test year.

2  
3  
4  
5  
6

Company: Alafaya Utilities, Inc.  
 Docket No.: 020408-SU  
 Schedule Year Ended: December 31, 2000  
 Historic [X] or Projected [ ]

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

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		
			Alafaya	Other Co's/Sys	Total		Alafaya 100% Sewer	Other Co's/Sys	Total
<b>Water Service Corp Allocated Expenses</b>									
1	701	Salaries - Office	2.85%	97.15%	100.00%	Cust. Equiv.*	26,776	911,810	938,586
2	704	Pensions and Benefits	2.93%	97.07%	100.00%	" "	10,478	347,485	357,963
3	73x	Outside Services	3.60%	96.40%	100.00%	" "	17,022	455,545	472,567
4	758	Insurance	2.23%	97.77%	100.00%	" "	21,173	928,296	949,469
5	775	Office Supplies	2.49%	97.52%	100.00%	" "	2,461	96,574	99,035
6	775	Office Utilities	2.98%	97.02%	100.00%	" "	1,427	46,423	47,850
7	775	Office Maintenance	2.98%	97.02%	100.00%	" "	3,525	114,586	118,111
8	775	Miscellaneous	3.09%	96.91%	100.00%	" "	5,884	184,648	190,532
9		Subtotal O&M Expenses					\$88,746	\$3,085,367	\$3,174,113
10	403	Depreciation	2.98%	97.02%	100.00%	Cust. Equiv.*	5,861	190,492	196,353
11	408	Taxes	2.98%	97.02%	100.00%	" "	9,330	303,256	312,586
12	426	Other Income	2.99%	97.02%	100.00%	" "	(488)	(15,860)	(16,348)
13	419	Interest Expense	3.13%	96.87%	100.00%	" "	12,017	371,467	383,484
14		Total Expenses					\$115,466	\$3,934,722	\$4,050,188
<b>Utilities Inc, of Florida Allocated Expenses</b>									
17	720	Operator Expenses	9.57%	90.43%	100.00%		538	5,083	5,621
18	750	Transportation Expenses	0.00%	100.00%	100.00%		0	98,148	98,148
19	775	Office Supplies	9.57%	90.43%	100.00%		5,113	48,320	53,433
20	775	Office Utilities	9.57%	90.43%	100.00%		1,290	12,187	13,477
21	775	Miscellaneous	9.57%	90.43%	100.00%		4,567	43,152	47,719
22		Subtotal O&M Expenses					\$11,508	\$206,890	\$218,398
23	403	Depreciation	2.72%	97.28%	100.00%	Cust. Equiv.*	3,841	137,432	141,273
24	408	Taxes	57.42%	42.58%	100.00%	" "	2,700	2,002	4,702
25		Total Expenses					\$18,049	\$346,324	\$364,373

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

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/01	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	8,615		8,615		
3	352.1 Franchises					
4	359.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	5,939	247	6,186		
8	360.2 Collection Sewers - Force	18,882	995	19,877		
9	361.2 Collection Sewers - Gravity	122,808		122,808		
10	362.2 Special Collecting Structures	1,488		1,488		
11	363.2 Services to Customers	9,120		9,120		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	359.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	41,700	267	41,967	23.00%	9,652
20	359.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements		33,596	33,596		
24	380.4 Treatment & Disposal Equipment	140,033	2,228	142,261	23.00%	32,720
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines	1,788		1,788	23.00%	411
27	359.4 Other Plant & Misc. Equipment	13,474		13,474		
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment	123		123		
32	391.5 Transportation Equipment	13,314		13,314		
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	3,179		3,179		
35	394.5 Laboratory Equipment	397		397		
36	395.5 Power Operated Equipment	7,334		7,334		
37	396.5 Communication Equipment	293		293		
38	397.5 Miscellaneous Equipment	9,702		9,702		
39	398.5 Other Tangible Plant	-	-	-		-
40	TOTAL	398,189	37,333	435,522		42,783
41	LESS: AMORTIZATION OF CIAC	(248,018)		(248,018)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 150,171	\$ 37,333	\$ 187,504		\$ 42,783

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

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

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books					
Adjustments to Test Year (Explain)						
2	Increase in tangible tax per B-3				-	-
3	Payroll Tax for added employees					-
4	RAFs assoc. with annualized revenue	-				-
5						-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase					-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER</b>						
10	Test Year Per Books	\$ 81,743	\$ 30,392	\$ 20,927	\$ 150	\$ 133,212
Adjustments to Test Year (Explain)						
11	Increase in tangible tax per B-3			19,840		19,840
12	Payroll Tax for added employees		18,197			18,197
13	RAFs assoc. with annualized revenue	105				105
14						-
15	Total Test Year Adjustments	105	18,197	19,840	-	38,142
16	Adjusted Test Year	81,848	48,589	40,767	150	171,354
17	RAFs Assoc. with Revenue Increase	13,806				13,806
18	Total Balance	\$ 95,654	\$ 48,589	\$ 40,767	\$ 150	\$ 185,160

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 60,160	\$ 7,208	\$ 67,368		\$ 122,060
2	Deferred Income Tax Expense	C-5	5,044	(5,044)	\$ -		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ 65,204	\$ 2,164	\$ 67,368	\$ -	\$ 122,060

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

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

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

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 303,246	\$ 13,993	\$ 317,239	\$ 160,860	\$ 478,099
2	Add: Income Tax Expense Per Books (Sch. B-1)	\$ 60,160	7,208	67,368	-	67,368
3	Subtotal	363,406	21,201	384,607	160,860	545,467
4	Less: Interest Charges (Sch. C-3)	256,303	-	256,303	-	256,303
5	Taxable Income Per Books	107,103	21,201	128,304	160,860	289,164
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	84,673	-	84,673	-	84,673
7	Timing Differences (From Sch. C-5)	(14,834)	-	(14,834)	-	(14,834)
8	Total Schedule M Adjustments	69,839	-	69,839	-	69,839
9	Taxable Income Before State Taxes	176,942	21,201	198,143	160,860	359,003
10	Less: State Income Tax Exemption (\$5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)
11	State Taxable Income	176,942	16,201	193,143	155,860	349,003
12	State Income Tax (5.5% of Line 11)*	9,732	891	10,623	8,572	19,195
13	Limited by NOL	(9,732)	(891)	(10,623)	(8,572)	(19,195)
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	-	-	-	-
16	Federal Taxable Income (Line 9 - Line 15)	176,942	21,201	198,143	160,860	359,003
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	60,160	7,208	67,369	54,692	122,060
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	60,160	7,208	67,369	54,692	122,060
Summary:						
21	Current State Income Taxes (Line 15)	-	-	-	-	-
22	Current Federal Income Taxes (Line 20)	60,160	7,208	67,369	54,692	122,060
23	Total Current Income Tax Expense (To C-1)	\$ 60,160	\$ 7,208	\$ 67,369	\$ 54,692	\$ 122,060

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

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Alafaya Utilities, Inc.

Page 1 of 1

Docket No.: 020408-SU

Preparer: Deborah Swain / MSA

Schedule Year Ended: December 31, 2001

Historic [X] or Projected [ ]

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

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

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

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	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: Alafaya Utilities, Inc.  
Docket No.: 020408-SU  
Schedule Year Ended: December 31, 2001  
Historic  or Projected

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

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

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<u>Line No.</u>		
	Interest during construction	84,673



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

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

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

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

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None  
 Recap Schedules: C-8

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None  
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

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

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

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

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

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

---

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

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

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

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

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



Parent(s) Debt Information

Florida Public Service Commission

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

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

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

Line No.	Description	Parent's Name:		
		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. Utilites, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities Inc. of Alafaya Woods, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

Supporting Schedules: None  
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

---

Line  
No. \_\_\_\_\_

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

**Miscellaneous Tax Information**

**Florida Public Service Commission**

**Company: Alafaya Utilities, Inc.**

**Schedule: C-10**

**Docket No.: 020408-SU**

**Page 1 of 1**

**Test Year Ended: December 31, 2001**

**Preparer: Deborah Swain / MSA**

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

---

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

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

Florida Public Service Commission

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

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

Subsidiary [ ] or Consolidated [X]

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

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	2,356,658	44.26 %	8.82 %	3.90 %
2	Short-Term Debt	449,433	8.44 %	0.03 %	0.00 %
3	Preferred Stock				
4	Customer Deposits	110,199	2.07 %	6.00 %	0.12 %
5	Common Equity	2,391,591	44.92 %	11.05 %	4.96 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	16,163	0.30		
8	Other (Explain)				
9	Total	<u>5,324,044</u>	<u>100.00 %</u>		<u>8.98 %</u>

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

Florida Public Service Commission

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

Schedule: D-2 Revised  
 Page 1 of 2  
 Preparer: Deborah Swain / MSA  
 Subsidiary  or Consolidated

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

Line No	Class of Capital	(1)	Test Year 12/31/01	(2)	(3)	(4)		(5)	(6)
		Prior Year 12/31/00		Thirteen Month Average	Specific	Reconciliation Adjustments		Prorata Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	72,500,000	70,000,000	72,269,231		45.2 %	(69,912,573)	2,356,658	
2	Short-Term Debt	23,801,000	7,517,000	13,780,077		8.62 %	(13,330,644)	449,433	
3	Preferred Stock								
4	Common Equity	68,945,301	76,392,784	73,349,305		45.87 %	(70,957,714)	2,391,591	
5	Customer Deposits	111,210	110,085	110,199				110,199	
6	Tax Credits - Zero Cost								
7	Tax Credits - Wtd. Cost								
8	Accum. Deferred Income Tax	500,327	505,289	498,163		0.31	(482,000)	16,163	
9	Other (explain)								
10									
11	Total	<u>166,857,838</u>	<u>154,525,158</u>	<u>160,008,975</u>	\$ -	100.00 %	\$ (154,682,931)	\$ 5,324,044	

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

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

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

Florida Public Service Commission

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

Schedule: D-2 Revised  
Page 2 of 2  
Preparer: Deborah Swain / MSA  
Subsidiary [ ] or Consolidated [X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Class of Capital	Oct-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 Month Avg.
1	Long-Term Debt	72,500,000	73,400,000	73,400,000	73,400,000	72,400,000	72,400,000	72,400,000	72,400,000	72,400,000	72,400,000	72,400,000	70,000,000	70,000,000	72,269,231
2	Short-Term Debt	23,801,000	23,801,000	23,801,000	23,801,000	23,801,000	7,517,000	7,517,000	7,517,000	7,517,000	7,517,000	7,517,000	7,517,000	7,517,000	13,780,077
3	Preferred Stock														
4	Common Equity	68,945,301	71,061,552	71,323,644	74,334,572	74,676,119	70,767,140	72,731,696	73,527,227	73,857,438	74,732,766	74,935,259	75,255,479	76,392,784	73,349,305
5	Customer Deposits	111,210	111,300	112,200	111,120	109,770	105,630	108,106	110,445	110,040	110,310	111,360	111,075	110,085	110,199
6	Tax Credits - Zero Cost														
7	Tax Credits - Wbt. Cost														
8	Accum. Deferred Income Tax	500,327	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,277	497,508	497,508	505,289	498,163
9	Other (explain)														
10	<b>Total</b>	<b>166,857,838</b>	<b>168,871,129</b>	<b>169,134,121</b>	<b>172,143,969</b>	<b>171,484,166</b>	<b>151,287,047</b>	<b>153,254,078</b>	<b>154,051,949</b>	<b>154,381,755</b>	<b>155,257,343</b>	<b>155,461,065</b>	<b>153,381,060</b>	<b>154,525,158</b>	<b>160,006,975</b>

Note: Customer Deposits and Accum. Deferred Income Tax are actual for Alafaya Utilities, Inc.

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

Schedule: D-3  
 Page 1 of 1

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

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

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-19,D-2



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

Florida Public Service Commission

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

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

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date- Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	\$ 10,000,000	\$ 5,500,000	\$ 1,000,000		45,048		10,284	488,533	498,817	9.14 %
3	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	9,750,000	1,500,000		135,875		24,214	934,788	958,002	9.97 %
4	8.42%, \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0		852,096		70,700	3,452,200	3,522,800	8.80 %
5	7.87%, due June 1, 2005	6/1/85 - 6/1/05	15,000,000	15,000,000	0		58,741		15,955	1,180,500	1,196,455	8.01 %
6	Mortgage notes -											
7	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		400,000	348,116	0					31,005.0	31,005	8.91
8	Total		\$ 81,400,000	\$ 71,598,116	\$ 2,500,000	-	1,191,780	-	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

Schedule D-6 **Revised**

Page 1 of 1

Preparer: Deborah Swain / MSA

Company: Alafaya Utilities, Inc

Docket No: G20408-SU

Test Year Ended: December 31, 2001

Utility [X] or Parent [ ]

Historic [ ] or Projected [X]

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

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

Note: the above notes are a group of fixed rate OTHER long term debt, not variable rate long term debt. They are detailed on this schedule and carried forward, in total, to Schedule D-5, line 7.

Supporting Schedules: None  
Recap Schedules: A-13, D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

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

Explanation: Provide a schedule of customer deposits as shown.

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

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.

Schedule: E-1

Revised

Docket No.: 020408-SU

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

Water [ ] or Sewer [X]

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

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Present Rates	(6) Proposed Rates
1	Residential			
2	All meter sizes	12.85	12.85	15.08
3	Gallonge Charge (per 1000 gallons)			
4	10,000 gallons maximum	1.76	1.76	2.07
5	General Service			
6	5/8" x 3/4"	12.85	12.85	15.08
7	1"	32.15	32.15	37.70
8	1 1/2"	64.29	64.29	75.40
9	2"	102.86	102.86	120.64
10	3"	205.72	205.72	226.20
11	4"	321.45	321.45	377.00
12	6"			
13	8"			
14	8" Turbo			
15	Gallonge Charge (per 1000 gallons)	1.76	1.76	2.07
16	Reclaimed Water			
17	Monthly Flat Rate	9.07	9.07	10.64
18	Monthly Availability Fee	5.04	5.04	5.91
19	Gallonge Charge			
20	(per 1000 gallons)	0.60	0.60	0.70

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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

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

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

(1) Line No.	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(10) Test Year Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	5/8" x 3/4"	65,696		\$ 12.85	\$ 844,194	\$ 15.08	\$ 990,696
3	M Gallons		485,582	1.76	854,624	2.07	1,005,155
4	Total Residential	65,696	485,582		\$ 1,698,818		\$ 1,995,851
5	Average Bill				\$ 25.86		\$ 30.38
6	General Service						
7	5/8" X 3/4"	769		12.85	\$ 9,882	15.08	\$ 11,597
8	M Gallons		7,469	1.76	13,145	2.07	15,461
9	1"	146		32.15	4,694	37.70	5,504
10	M Gallons		3,473	1.76	6,112	2.07	7,189
11	1 1/2"			64.29	-	75.40	-
12	M Gallons			1.76	-	2.07	-
13	2"	167		102.88	17,178	120.64	20,147
14	M Gallons		8,892	1.76	15,650	2.07	18,406
15	3"	12		205.72	2,469	226.20	2,714
16	M Gallons		2,388	1.76	4,203	2.07	4,943
17	4"	12		321.45	3,857	377.00	4,524
18	M Gallons		1,942	1.76	3,418	2.07	4,020
19	6"			0.00	-	0.00	-
20	M Gallons			1.76	-	2.07	-
21	8" Turbo			0.00	-	0.00	-
22	M Gallons			1.76	-	2.07	-
23	Total Gen Serv	1,106	24,164		\$ 80,608		\$ 94,505
24	Average Bill				\$ 72.88		\$ 85.45
25	Reclaimed Water						
26	Availability Fee	0		5.04		5.91	-
27	Monthly Flat Rate	0		9.07		10.64	-
28	M Gallons	12	23,074	0.60	13,844	0.70	16,152
29	Total Reclaimed Water	12	23,074		\$ 13,844		\$ 16,152
30	Average Bill				\$ 1,153.87		\$ 1,346.00
31	Miscellaneous service revenues				18,208		18,208
32	Total Annualized Revenue				1,811,478		2,124,716
33	Total revenue per books/required				1,809,140		2,125,634
34	Immaterial difference				\$ 2,338		\$ (918)

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	There are no miscellaneous service charges.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

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



Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Alafaya Utilities, Inc.

Schedule: E-6

Docket No.: 020408-SU

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Deborah Swain / MSA

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

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity

1      This is a sewer only rate application, therefore this schedule is not required.

Private Fire Protection Service

Florida Public Service Commission

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

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

Service Availability Charges Schedule

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

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

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
<b>System Capacity Charge</b>		
Residential-per ERC ( ___ GPD )		
All others-per Gallon/Day		
<b>Plant Capacity Charge</b>	\$640.00	\$640.00
Residential-per ERC ( 280 GPD )		
or per Lot		
All others-per Gallon/Day		
or per ERC ( ___ GPD)		
<b>Main Extension Charge</b>		
Residential-per ERC ( ___ GPD )		
or-per Lot		
Multifamily-per ERC ( ___ GPD )		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
<b>Plan Review Charge</b>		
<b>Inspection Charge</b>		
<b>Guaranteed Revenue Charge (Monthly)</b>		
With prepayment of Serv. Avail. Charges		
Residential-per ERC ( ___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (280 GPD)/Month	\$5.00	\$5.00
All others-per Gallon/Month		
<b>Allowance for Funds Prudently Invested (AFPI)</b>		
Provide a table of payments by month and years.		

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

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

**Schedule: E-12  
Page 1 of 1  
Preparer: Deborah Swain / MSA**

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

---

**Line  
No.**

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

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

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

**Billing Analysis Schedules**

**Florida Public Service Commission**

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

**Schedule: E-14**  
**Page 1 of 1**  
**Preparer: Deborah Swain / MSA**

**Customer Class:**

**Meter Size: all**

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

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

The billing analysis is contained in Volume II



Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

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

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
Jan-01	29.656				29.656	none
Feb-01	24.981				24.981	
Mar-01	28.402				28.402	
Apr-01	24.988				24.988	
May-01	25.832				25.832	
Jun-01	29.897				29.897	
Jul-01	31.064				31.064	
Aug-01	31.465				31.465	
Sep-01	30.510				30.510	
Oct-01	30.938				30.938	
Nov-01	30.990				30.990	
Dec-01	31.310				31.310	
<b>Total</b>	<u>350.033</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>350.033</u>	<u>-</u>

**Wastewater Treatment Plant Data**

Florida Public Service Commission

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

Schedule F-4  
 Page 1 of 1  
 Preparer: Seldman, 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 Dept. of Environmental Regulation.

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

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

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

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

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

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

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

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

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

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

#REF!

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

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

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

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

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

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

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

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

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

Wastewater Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

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

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Year	(2)-(4) Total Customer ERC's			(5) Total Gallons Sold	(6) Gallons/ERC (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	1997	4,607	4,829	4,718	378,153,028	80,181	407,932,836	5,090	
2	1998	4,829	5,106	4,967	445,568,070	89,706	477,095,040	5,318	4.50%
3	1999	5,105	5,322	5,214	457,668,486	87,785	518,540,073	5,907	11.06%
4	2000 *	5,322	5,489	5,406	471,825,243	87,249	514,143,037	5,893	-0.24%
5	2001	5,489	5,862	5,676	485,582,000	85,558	509,746,000	5,958	1.10%
Average Growth Through 5-Year Period (Col. 8)									4.11%

Regression Analysis per Rule 26-30.431 (2) ©

		X	Y	
		1	5,090	actual
Constant:	4939.790641	2	5,318	actual
X Coefficient:	231.1133724	3	5,907	actual
R^2:	0.83147007	4	5,893	actual
		5	5,958	actual
		6	6,326	projected
		7	6,558	projected
		8	6,789	projected
		9	7,020	projected
		10	7,251	projected
Projected 5 year growth Annual Average	1,293 ERCs 259			

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

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 14,109,471	\$ -	\$ 14,109,471	A-6
2	Utility Land & Land Rights	26,255		26,255	A-6
3	Less: Non-Used & Useful Plant	-	(1,009,020)	(1,009,020)	A-7
4	Construction Work in Progress	1,777,306	-	1,777,306	-
5	Less: Accumulated Depreciation	(4,018,476)	-	(4,018,476)	A-10
6	Less: CIAC	(9,225,895)		(9,225,895)	A-12
7	Accumulated Amortization of CIAC	2,518,883		2,518,883	A-14
8	Acquisition Adjustments	-			-
9	Accum. Amort. of Acq. Adjustments	-			-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	112,900 (A)	112,900	A-17
12	<b>Total Rate Base</b>	<b>\$ 5,187,544</b>	<b>\$ (896,120)</b>	<b>\$ 4,291,424</b>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1			
2		\$ -	
3			
4			
5			
6			
7			
8	Total plant additions	\$ -	0
9	<u>(B) Non-used and Useful Plant in Service</u>		(1,009,020)
10	Total non-used and useful plant adjustment		(1,009,020)
11	<u>(C) Construction Work in Progress</u>		
12		\$ -	
13	Total construction work in progress	\$ -	0
14	<u>(D) Accumulated Depreciation of Utility Plant in Service</u>		
15			
16			
17			
18			
19			
20			
			0
21	Total accumulated depreciation on plant additions	\$ -	0
22	<u>(E) Working Capital</u>		
23	Current And Accrued Assets:		
24	Accounts and Notes Receivable, Less provision for Uncollectable Accounts		175,137
25	Deferred Debits		218,319
26	Deferred Debits (Rate Case Expense per B-10)		82,875
27	Miscellaneous current and accrued assets		20,604
28	Current and Accrued Liabilities:		0
29	Accounts Payable		(2,998)
30	Accounts Payable to Associated Companies		(293,768)
31	Accrued Taxes		(88,382)
	Accrued Interest		1,113
32	Equals working capital (Balance Sheet Approach)	\$ -	112,900



Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,809,140	\$ 2,338 (A)	\$ 1,811,478	\$ 177,045 (F)	\$ 1,988,523	B-4, E-13
2	Operation & Maintenance	1,162,351	5,618 (B)	1,167,969	27,625 (G)	1,195,594	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	150,171	(42,783) (C)	107,388	0 (H)	107,388	B-13, B-3(a)
4	Amortization	-		0	0 (I)	-	B-3(a)
5	Taxes Other Than income	133,212	18,302 (D)	151,514	60,432 (J)	211,946	B-15, B-3(a)
6	Provision for Income Taxes	60,160	5,379 (E)	65,539	22,579 (K)	88,118	C-1, B-3(a)
7	OPERATING EXPENSES	1,505,894	(13,484)	1,492,410	110,636	1,603,046	
8	NET OPERATING INCOME	\$ 303,246	\$ 15,822	\$ 319,068	\$ 66,409	\$ 385,477	
9	RATE BASE	\$ 5,187,544		\$ 4,291,424		\$ 4,291,424	
10	RATE OF RETURN	5.85 %		7.44 %		8.98 %	

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

Line No.	Description	Water	Wastewater
1	(A) <u>Annualized Revenue</u>		
2	Annualized revenue per Schedule E-2		\$ 1,811,478
3	Test year revenue - actual per Schedule B-4		(1,809,140)
4	Adjustment required	\$ -	\$ 2,338
5	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
6			
7	Adjust operator salaries allocated from Utilities Inc., of Florida	\$ -	\$ (46,565)
8	Adjust non-operations salaries allocated from Utilities Inc., of Florida		13,924
9	Adjust benefits allocated from Utilities Inc., of Florida		38,259
10	Total adjustment to O & M Expense	\$ -	\$ 5,618
11	(C) <u>Non-used and useful depreciation</u>		
12	Non-used and useful depreciation per Page B-14		\$ (42,783)
13	(D) <u>Taxes Other Than Income</u>		
14	Adjust payroll taxes allocated from Utilities Inc., of Florida		18,197
15	(2) Regulatory Assessment Fees (RAF's)		
16	RAF's associated with Adjustment (A) X 4.5%	\$ -	\$ 105
	Total Taxes Other Than Income		\$ 18,302
17	(E) <u>Provision for Income Taxes</u>		
18	Adjust Provision for Income taxes to reflect operating		
19	and expense adjustments	\$ -	\$ 5,379
20	(F) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	8.98 % rate of return		\$ 177,045
23	(G) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
24	Amortization of rate case expense		
25	Amortization per Schedule B-10	\$ -	\$ 27,625
26	(H) <u>Depreciation Expense</u>		
27			
28	(I) <u>Amortization</u>	\$ -	
29	(J) <u>Taxes Other Than Income</u>		
	(1) <u>Tangible Taxes</u>		
30	Total Plant additions	\$ -	\$ -
31	Transfer of completed projects from construction work in progress		2,847,259
36			
37	Net increase in plant for tangible tax	0	2,847,259
38			18,5427
39	Total increase in tangible taxes		52,796
40	(2) <u>Regulatory Assessment Fees</u>		
41	Total Revenue Requested	\$	1,988,523
42	RAF rate		0.045
43	Total RAF's	\$	89,484
44	Adjusted test year RAF's		81,848
45	Adjustment Required	\$	7,636
46			
47	Total increase in Taxes Other Than Income		\$ 60,432
48	(K) <u>Provision for Income Taxes</u>		
49	Adj to Income taxes per C-2	\$ -	\$ 22,579

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFTs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
<b>WATER</b>						
1	Test Year Per Books	-	-	-	-	-
Adjustments to Test Year (Explain)						
2	RAFTs assoc. with annualized revenue					-
3						
4						
5						
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFTs Assoc. with Revenue Increase					-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER</b>						
10	Test Year Per Books	81,743	30,392	20,927	150	133,212
Adjustments to Test Year (Explain)						
11	Increase in tangible tax per B-3			52,796		52,796
12	Payroll Tax for added employees		18,197			18,197
13	RAFTs assoc. with annualized revenue	105				105
14						
15	Total Test Year Adjustments	105	18,197	52,796	-	71,098
16	Adjusted Test Year	81,848	48,589	73,723	150	204,310
17	RAFTs Assoc. with Revenue Increase	7,636	-	-	-	7,636
18	Total Balance	\$ 89,484	\$ 48,589	\$ 73,723	\$ 150	\$ 211,946

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)	\$ 60,160	\$ 5,379	\$ 65,540		\$ 88,118
2	Deferred Income Tax Expense	C-5(a)	5,044	(5,044)	-		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ 65,204	\$ 335	\$ 65,540	\$ -	\$ 88,118

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

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

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

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer	
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 303,246	\$ 15,822	\$ 319,068	\$ 66,409	\$ 385,477
2	Add: Income Tax Expense Per Books (Sch. B-1)	60,160		60,160		60,160
3	Subtotal	363,406	15,822	379,228	66,409	445,637
4	Less: Interest Charges (Sch. C-3)	256,303	-	256,303	-	256,303
5	Taxable Income Per Books	107,103	15,822	\$ 122,925	66,409	189,334
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	84,673		84,673	-	84,673
7	Timing Differences (From Sch. C-6(a))	(14,834)	-	(14,834)	-	(14,834)
8	Total Schedule M Adjustments	69,839	-	69,839	-	69,839
9	Taxable Income Before State Taxes	176,942	15,822	192,764	66,409	259,173
10	Less: State Income Tax Exemption (\$5,000)		5,000	5,000	-	5,000
11	State Taxable Income	176,942	10,822	187,764	66,409	254,173
12	State Income Tax (5.5% of Line 11)*	9,732	595	10,327	3,652	13,980
13	Limited by NOL	(9,732)	(595)	(10,327)	(3,652)	(13,980)
14	Credits					
15	Current State Income Taxes	-	-	-	-	-
16	Federal Taxable Income (Line 9 - Line 15)	176,942	15,822	192,764	66,409	259,173
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	60,160	5,379	65,540	22,579	88,118
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	60,160	5,379	65,540	22,579	88,118
Summary:						
21	Current State Income Taxes (Line 15)	-	-	-	-	-
22	Current Federal Income Taxes (Line 20)	60,160	5,379	65,540	22,579	88,118
23	Total Current Income Tax Expense (To C-1)	\$ 60,160	\$ 5,379	\$ 65,540	\$ 22,579	\$ 88,118

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

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

Schedule: C-5(Interim)  
 Page 1 of 1  
 Preparer: Deborah Swain / MSA  
 and CJN & W

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	\$ 182,716		\$ 182,716		\$ 182,716
3	Book Depreciation and Amortization	140,469	-	140,469		
4	Difference	42,247	-	42,247	-	182,716
5	Other Timing Differences (Itemize):					
6	Tap Fees	(3,852)		(3,852)		
7	Deferred Maintenance	(31,187)		(31,187)		
	Organization Exp - Amort	7,626	-	7,626	-	-
8	Total Timing Differences (To C-2)	14,834	-	14,834	-	182,716
10	Timing differences For State Deferred Taxes:					
11	Tap Fees	(3,852)		(3,852)		(3,852)
12	Deferred Maintenance	(31,187)		(31,187)		(31,187)
13	Total	(35,039)		(35,039)		(35,039)
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes ( Line 8 x Line 9) (Limited by NOL)	(1,927)	-	(1,927)	-	(1,927)
11		1,927	-	1,927	-	1,927
		-	-	-	-	-
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 11)	14,834	-	14,834	-	14,834
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 13 x Line 14)	5,044	-	5,044	-	5,044
16	Add: State Deferred Taxes (Line 11)	-	-	-	-	-
17	Total Deferred Tax Expense (To C-1)	\$ 5,044	\$ -	\$ 5,044	\$ -	\$ 5,044

Supporting Schedules: None  
 Recap Schedules: C-2

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

Florida Public Service Commission

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

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

Subsidiary [ ] or Consolidated [X]

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

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	2,356,658	44.26 %	8.82 %	3.90 %
2	Short-Term Debt	449,433	8.44	0.03	0.00
3	Preferred Stock				
4	Customer Deposits	110,199	2.07	6.00	0.12
5	Common Equity	2,391,591	44.92	11.05	4.96
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	16,163	0.30		
8	Other (Explain)				
9	<b>Total</b>	<u>\$ 5,324,044</u>	<u>100.00 %</u>		<u>8.98 %</u>

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

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

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

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

Line No.	Class of Capital	(1)		(2)	(4) Reconciliation Adjustments			(6)
		Prior Year 12/31/00	Test Year 12/31/01	Average	Specific	Prorata %	Prorata Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	70,000,000	72,500,000	72,289,231		45.2 %	(69,912,573)	2,358,658
2	Short-Term Debt	23,601,000	7,517,000	13,780,077		8.62 %	(13,330,644)	449,433
3	Preferred Stock							
4	Common Equity	78,392,764	69,945,301	73,349,305		45.87 %	(70,957,714)	2,391,591
5	Customer Deposits	111,210	110,085	110,199				110,199
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	505,289	500,327	498,163		0.31	(482,000)	16,163
9	Accum. Deferred Income Tax							
10								
11	Total	<u>170,810,283</u>	<u>150,572,713</u>	<u>160,008,975</u>	<u>0</u>	<u>100 %</u>	<u>(154,682,931)</u>	<u>4,291,424</u>

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

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



Rate Schedule

Florida Public Service Commission

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

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

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

Line No	(1) Class/Meter Size	(2) Test Year Rates	(3) Interim Rates
1	Residential		
2	All meter sizes	12.85	14.11
3	Gallorage Charge (per 1000 gallons)		
4	10,000 gallons maximum	1.76	1.93
5	General Service		
6	5/8" x 3/4"	12.85	14.11
7	1"	32.15	35.29
8	1 1/2"	64.29	70.57
9	2"	102.86	112.91
10	3"	205.72	225.83
11	4"	321.45	352.87
12	6"		
13	8"		
14	8" Turbo		
15	Gallorage Charge (per 1000 gallons)	1.76	1.93
16	Reclaimed Water		
17	Monthly Flat Rate	9.07	9.96
18	Monthly Availability Fee	5.04	5.53
19	Gallorage Charge		
20	(per 1000 gallons)	0.60	0.66

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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

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

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

(1) Line No.	(5) Class/Meter Size	(7) Total Bills	(8) Total Gallons	(9) Test Year Rates	(10) Test Year Revenue	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	5/8" x 3/4"	65,696		\$ 12.85	\$ 844,194	\$ 14.11	\$ 926,971
3	M Gallons		485,582	1.76	854,624	1.93	937,173
4	Total Residential	65,696	485,582		\$ 1,698,818		\$ 1,864,144
5	Average Bill				\$ 25.86		\$ 28.38
6	General Service						
7	5/8" X 3/4"	769		12.85	\$ 9,882	14.11	\$ 10,851
8	M Gallons		7,469	1.76	13,145	1.93	14,415
9	1"	146		32.15	4,694	35.29	5,152
10	M Gallons		3,473	1.76	6,112	1.93	6,703
11	1 1/2"			64.29	-	70.57	-
12	M Gallons			1.76	-	1.93	-
13	2"	167		102.86	17,178	112.91	18,856
14	M Gallons		8,892	1.76	15,650	1.93	17,162
15	3"	12		205.72	2,469	225.83	2,710
16	M Gallons		2,388	1.76	4,203	1.93	4,609
17	4"	12		321.45	3,857	352.87	4,234
18	M Gallons		1,942	1.76	3,418	1.93	3,748
19	6"			0.00	-	0.00	-
20	M Gallons			1.76	-	1.93	-
21	8" Turbo			0.00	-	0.00	-
22	M Gallons		-	1.76	-	1.93	-
23	Total Gen. Serv.	1,106	24,164		\$ 80,608		\$ 88,440
24	Average Bill				\$ 72.88		\$ 79.96
	Reclaimed Water						
	Availability Fee			5.04		5.53	-
	Monthly Flat Rate			9.07		9.96	-
	M Gallons	12	23,074	0.60	13,844	0.66	15,229
23	Total Reclaimed Water	12	23,074		\$ 13,844		\$ 15,229
24	Average Bill				\$ 1,153.67		\$ 1,289.08
25	Miscellaneous service revenues				18,208		18,208
26	Total Annualized Revenue				1,811,478		1,986,021
27	Total revenue per books/required				1,809,140		1,988,523
28	Immaterial difference				\$ 2,338		\$ (2,502)