

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555
Fax (850) 656-4029
www.rsbattoorneys.com

ORIGINAL

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

ROBERT M. C. ROSE, OF COUNSEL
WAYNE L. SCHIEFELBEIN, OF COUNSEL
VALERIE L. LORD, OF COUNSEL
(LICENSED IN TEXAS ONLY)

CENTRAL FLORIDA OFFICE
600 S. NORTH LAKE BLVD., SUITE 160
ALTAMONTE SPRINGS, FLORIDA 32701
(407) 830-6331
FAX (407) 880-8522

RECEIVED-PPSC
MAR 11 PM 2:31
COMMISSION
CLERK

March 11, 2003

VIA HAND DELIVERY

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

Re: Docket No. 020407-WS; Application of Cypress Lakes Utilities, Inc., for Rate Increase
Our File No.: 30057.45

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket are the original and five (5) copies of the following revised Schedules:

- | | |
|------------------------------|--|
| E-2, page 1, Rev. 1, 3/10/03 | F-6, Rev. 2, 3/10/03 |
| E-2, page 2, Rev. 1, 3/10/03 | F-8, Rev. 2, 3/10/03 |
| E-3, Rev. 2, 3/10/03 | F-9, Rev. 2, 3/10/03 |
| F-1, Rev. 2, 3/10/03 | F-10, Rev. 2, 3/10/03 |
| F-5, Rev. 2, 3/10/03 | E-14, Rev., 3/10/03 (22 page billing analysis) |

- AUS 1 (Vandiver)
- CAF ---
- CMP ---
- COM ---
- CTR 2
- ECR 1 (Jaye)
- GCL 1 (Internact)
- OPC ---
- MMS ---
- SEC 1
- OTH ---

If you should have any questions, please call.

Very truly yours,

Valerie L. Lord/dmp

VALERIE L. LORD
Of Counsel

VLL:dmp
Enclosures

- cc: Mr. Steven M. Lubertozzi (w/o enclosure)
- Mr. Donald W. Rassmussen (w/o enclosure)
- Mr. David L. Orr, EI (w/o enclosure)
- Mr. Frank Seidman (w/o enclosure)

RECEIVED & FILED
R.V.N.
BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
02415 MAR 11 8
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of)
CYPRESS LAKES UTILITIES, INC.)
for a rate increase in Polk County)
_____)

DOCKET NO. 020407-WS

NOTICE OF FILING

Applicant, CYPRESS LAKES UTILITIES, INC., hereby notices the filing of the following


Revised Schedules :

E-2, page 1, Rev. 1, 3/10/03
E-2, page 2, Rev. 1, 3/10/03
E-3, Rev. 2, 3/10/03
F-1, Rev. 2, 3/10/03
F-5, Rev. 2, 3/10/03
F-6, Rev. 2, 3/10/03
F-8, Rev. 2, 3/10/03
F-9, Rev. 2, 3/10/03
F-10, Rev. 2, 3/10/03
E-14, Rev., 3/10/03 (22 page billing analysis)

Respectfully submitted on this
11TH day of March, 2003 by:

ROSE, SUNDSTROM & BENTLEY, LLP
600 S. North Lake Boulevard
Suite 160
Altamonte Springs, Florida 32701
(407) 830-6331
(407) 830-8522 Fax

By:


MARTIN S. FRIEDMAN

Utilities\Cypress Lakes Rate Case\NOF Revised E & F Schedules

DOCUMENT NUMBER - DATE

02415 MAR 11 03

FPSC-COMMISSION CLERK

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

REVISED RESPONSE TO STAFF DATA REQUEST No 6, Dated 2/20/03 and
 RESPONSE TO STAFF DATA REQUEST to MATCH BILLING UNITS to SCH E-3

Schedule: E-2
 Page 1 of 2
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

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

Line No	(1) Class/Meter Size	(2) Test Year Bills thru 6/30/01	(3) Test Year Gallons thru 6/30/01	(4) Test Year Rates thru 6/30/01	(5) Test Year Revenue thru 6/30/01	(6) Test Year Bills eff. 7/01/01	(7) Test Year Gallons eff. 7/01/01	(8) Test Year Rates eff. 7/01/01	(9) Test Year Revenue eff. 7/01/01	(10) Total Test Year Revenue	(11) Annualized Test Year Revenue	(12) Proposed Rates	(13) Revenue at Proposed Rates
1	Residential												
2	All meter sizes	6,265		\$ 3.76	\$ 23,556	6,435		\$ 3.82	\$ 24,582	\$ 48,138	\$ 48,514	\$ 9.19	\$ 116,713
3	M Gallons												
4	0 - 6,000		26,863	0.81	21,759		21,192	0.82	17,377	39,136	39,405	1.97	94,668
5	6,001 - 12,000		4,883	1.21	5,908		3,149	1.23	3,873	9,781	9,879	2.96	23,775
6	over 12,000		1,062	1.61	1,742		1,077	1.64	1,766	3,508	3,541	3.94	8,506
7	Total Residential	6,265	32,828		\$ 52,965	6,435	25,418		\$ 47,598	\$ 100,563	\$ 101,339		\$ 243,662
8	Average Bill				\$ 8.45				\$ 7.40	\$ 7.92	\$ 7.98		\$ 19.19
9	General Service												
10	5/8" X 3/4" - GS	12		3.76	45	12		3.82	46	91	92	9.19	221
11	M Gallons		163	0.81	132		141	0.82	116	248	249	1.97	599
	5/8" X 3/4" - Irr	96		3.76	361	91		3.82	348	709	714	9.19	1,719
	M Gallons		312	0.81	253		32	0.82	26	279	282	1.97	678
12	1" - GS	48		9.39	451	48		9.55	458	909	917	22.98	2,206
13	M Gallons		302	0.81	245		415	0.82	340	585	588	1.97	1,412
	1" - Irr	42		9.39	394	42		9.55	401	785	802	22.98	1,930
	M Gallons		46	0.81	37		3	0.82	2	39	40	1.97	97
14	1 1/2" - GS	12		18.78	225	13		19.10	246	473	478	45.95	1,149
15	M Gallons		1,050	0.81	851		588	0.82	482	1,333	1,343	1.97	3,227
	1 1/2" - Irr	12		18.78	225	12		19.10	229	454	458	45.95	1,103
	M Gallons		284	0.81	230		294	0.82	241	471	474	1.97	1,139
16	2" - Irr	24		30.05	721	24		30.56	733	1,454	1,467	73.52	3,529
17	M Gallons		1,773	0.81	1,436		1,247	0.82	1,023	2,459	2,476	1.97	5,949
18	3"	-		56.34	0	-		57.30	0	-	-	137.85	-
19	M Gallons		-	0.81	-	-		0.82	-	-	-	1.97	-
20	4"	-		93.89	0	-		95.50	0	-	-	229.75	-
21	M Gallons		-	0.81	-	-		0.82	-	-	-	1.97	-
22	6"	-		187.79	0	-		191.00	0	-	-	459.50	-
23	M Gallons		-	0.81	-	-		0.82	-	-	-	1.97	-
24	Total Gen Serv	246	3,930		\$ 5,606	242	2,720		\$ 4,693	\$ 10,299	\$ 10,380		\$ 24,958
25	Average Bill				\$ 22.79				\$ 19.39	\$ 21.10	\$ 21.27		\$ 51.14
26	Other water revenues				1,158				1,671		2,829		6,803
27	Total annualized revenue				\$ 59,729				\$ 53,962	\$ 110,862	\$ 114,548		\$ 275,423
28	Total revenue per books/required				\$ 59,301				\$ 50,904	\$ 110,204			\$ 275,490
29	Immaterial difference				\$ 429				\$ 3,058	\$ 658			\$ (67)

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

REVISED RESPONSE TO STAFF DATA REQUEST No. 6, Dated 2/20/03 and
 RESPONSE TO STAFF DATA REQUEST to MATCH BILLING UNITS to SCH E-3

Schedule: E-2
 Page 2 of 2
 Preparer: Seidman, F.
 Rev 1, 3/10/03

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 6/30/01	(3) Test Year Gallons thru 6/30/01	(4) Test Year Rates thru 6/30/01	(5) Test Year Revenue thru 6/30/01	(6) Test Year Bills eff. 7/01/01	(7) Test Year Gallons eff. 7/01/01	(8) Test Year Rates eff. 7/01/01	(9) Test Year Revenue eff. 7/01/01	(10) Total Test Year Revenue	(11) Annualized Test Year Revenue	(12) Proposed Rates	(13) Revenue at Proposed Rates
1	Residential												
2	All meter sizes	6,265		\$ 9.41	\$ 58,954	6,435		\$ 9.52	\$ 61,261	\$ 120,215	\$ 120,904	\$ 14.33	\$ 181,991
3	M Gallons (thru- 8 MG)		29,813	2.00	59,626		23,069	2.02	46,599	106,225	105,822	3.04	160,761
4	Total Residential	6,265	29,813		118,580	6,435	23,069		107,860	226,440	227,726		342,752
5	Average Bill				18.93				16.76	17.83	17.93		26.99
6	General Service												
7	5/8" X 3/4"	12		9.41	113	12		9.52	114	227	228	14.33	344
8	M Gallons		163	2.00	326		141	2.02	285	611	614	3.04	924
9	1"	6		23.53	141	6		23.81	143	284	286	35.83	430
10	M Gallons		295	2.00	590		406	2.02	820	1,410	1,416	3.04	2,131
11	1 1/2"	12		47.06	565	13		47.62	619	1,184	1,191	71.65	1,791
12	M Gallons		1,050	2.00	2,100		588	2.02	1,188	3,288	3,309	3.04	4,980
13	2"			75.29	-			75.19	-	-	-	114.64	-
14	M Gallons			2.00	-			2.02	-	-	-	3.04	-
15	3"			141.17	-			142.85	-	-	-	214.95	-
16	M Gallons			2.00	-			2.02	-	-	-	3.04	-
17	4"			235.29	-			238.09	-	-	-	358.25	-
18	M Gallons			2.00	-			2.02	-	-	-	3.04	-
19	6"			470.57	-			476.17	-	-	-	716.50	-
20	M Gallons			2.00	-			2.02	-	-	-	3.04	-
23	Total Gen Serv	30	1,508		3,835	31	1,135		3,169	7,004	7,044		10,600
24	Average Bill				127.83				102.23	114.82	115.48		173.77
25	Miscellaneous service revenues				-				-	-	-		-
26	Total Annualized Revenue				122,415				111,029	233,444	234,770		353,352
27	Total revenue per books/required				124,100				105,332	229,432			353,273
28	Immaterial difference				(1,685)				5,697	4,012			79

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule: E-3
 Page 1 of 1
 Preparer: Seidman, F.
 Rev. 2, 3/10/03

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

WATER REVISED RESPONSE TO STAFF DATA REQUEST No. 6, Dated 2/20/03

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Gen. Service Irrigation	(5) Private Fire Protection	(6) Other	(7) Total
1	January, 2001	1,037	12	29			1,078
2	February, 2001	1,040	12	29			1,081
3	March, 2001	1,042	12	29			1,083
4	April, 2001	1,044	12	29			1,085
5	May, 2001	1,045	12	29			1,086
6	June, 2001	1,057	12	29			1,098
7	July, 2001	1,062	12	29			1,102
8	August, 2001	1,061	12	28			1,101
9	September, 2001	1,073	12	28			1,113
10	October, 2001	1,073	12	28			1,113
11	November, 2001	1,082	12	28			1,122
12	December, 2001	1,085	12	28	-		1,125
13	Total	12,701	144	342	-	-	13,187

WASTEWATER

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

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

Florida Public Service Commission

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

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.
Rev. 2, 3/10/03

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

Month/ Year	(1) Total Gallons Pumped (000)	(2) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000) (1)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1/2001	6,828		6,062	560	206	3.02 %
2/2001	6,708		6,236	-	472	7.04
3/2001	7,256		6,107	30	1,119	15.42
4/2001	7,383		6,607	-	776	10.51
5/2001	7,368		6,702	-	666	9.04
6/2001	6,275		5,042	50	1,183	18.85
7/2001	4,357		3,819	50	488	11.20
8/2001	4,194		3,548	100	546	13.02
9/2001	4,274		3,900	41	333	7.79
10/2001	5,966		5,408	21	537	9.00
11/2001	6,611		6,022	-	589	8.91
12/2001	7,254		5,441	-	1,813	24.99
Total	74,474	-	64,894	852	8,728	11.72 %

Note: There is no specific explanation as to why the percentage of unaccounted for water is 11.72% rather than 10.00%. It could be due to an understatement of other uses, which are estimated. It also could be due to the normal 2-3% range of meter error. It is the utility's position that the acceptable level of unaccounted for water, without explanation, should be 12.5%, based on recommendations in previous rulemaking dockets that include an allowance of 2-3% in addition to the 10% the Commission had historically recognized.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 1 of 2
Preparer: Seidman, F.
Rev. 2, 3/10/03

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

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

INPUT INFORMATION

Total well capacity, gpm		1,500 gpm
Firm Reliable well pumping capacity (largest well out), gpm		730 gpm
Ground storage capacity, gal		0 gallons
Usable ground storage (90%), gal		0 gallons
Hydropneumatic storage capacity, gal		20,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal		6,667 gallons
Total usable storage, gal		6,667 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		246,100 gpd
Maximum day, maximum month demand		331,000 gpd
Peak hour demand = 2 x maximum day		662,000 gpd
Instantaneous demand (see table, p 2)	1082 customers	1,114 gpd
Fire flow requirement	500 gpm x 2 hours	60,000 gpd
Unaccounted for water	11.72% of water pumped	23,912 gpd, avg
Acceptable unaccounted for	12.50%	25,505 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis

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

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

A =	Peak demand	1,114 gpm
B =	Property needed to serve five years after TY	396 gpm
C =	Fire flow demand	500 gpm
D =	Excess unaccounted for water	0 gpm
E =	Firm Reliable Capacity	730 gpm

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.
Rev. 2, 3/10/03

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

<u>Line</u> <u>No.</u>			
1	(A)	Used and useful flow (000):	
2		AADF - year 2001	<u>101,885</u>
3	(B)	Property needed for post test year period (see F-8)	<u>30,066</u>
4	(C)	Permitted capacity	<u>175,000</u>
5	(D)	Used and useful percentage	<u>75.40%</u>
6	(E)	Non-used and useful percentage	<u>24.60%</u>

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

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8
 Page 1 of 2
 Preparer: Seidman, F.
 Rev. 2, 3/10/03

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

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

Water Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	77 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1.03 gpm/ERC	*
PN =	Property needed expressed in U units	396 gpm/ERC	

* Instantaneous demand per ERC from F-5.

Wastewater Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	57 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	105 gpd/ERC	**
PN =	Property needed expressed in U units	30,066 gpd/ERC	

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

Distribution & Collection Systems

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	49 ERC/yr	***
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1 ERC/lot	
PN =	Property needed expressed in U units	247 ERC/lot	

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.
 Rev. 2, 3/10/03

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	1997	855	891	873	N/A	0	N/A	#DIV/0!	
2	1998	891	934	913	48,541,406	53,196	50,403,076	947	
3	1999	934	992	963	57,398,393	59,604	62,170,473	1,043	
4	2000	992	1,034	1,013	58,152,502	57,406	63,494,000	1,106	
5	2001	1,034	1,085	1,060	58,246,000	54,975	64,895,000	1,180	
Average Growth Through 4-Year Period (Col. 8)									7.62%

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

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

Constant:	878.8051548	-	#DIV/0!
X Coefficient:	76.18324951	1	947 Actual
R^2:	0.99285566	2	1,043 Actual
		3	1,106 Actual
		4	1,180 Actual
		5	1,260 Projected
		6	1,336 Projected
		7	1,412 Projected
		8	1,488 Projected
		9	1,564 Projected
Projected 5 year growth	384 ERCs		
Annual average growth	77		

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

Constant:	864.25	-	-
X Coefficient:	49.1	1	913 Actual
R^2:	0.999630966	2	963 Actual
		3	1,013 Actual
		4	1,060 Actual
		5	1,110 Projected
		6	1,159 Projected
		7	1,208 Projected
		8	1,257 Projected
		9	1,306 Projected
Projected 5 year growth	247 ERCs		
Annual average growth	49		

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.
 Rev. 2, 3/10/03

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	1997	855	891	873	N/A	0	N/A	#DIV/0!	
2	1998	891	934	913	48,208,066	52,831	49,552,206	938	#DIV/0!
3	1999	934	992	963	57,355,903	59,560	59,446,963	998	6.41%
4	2000	992	1,034	1,013	58,152,502	57,406	60,685,220	1,057	5.91%
5	2001	1,034	1,085	1,060	57,938,000	54,684	60,580,000	1,108	4.80%
					Average Growth Through 5-Year Period (Col. 8)				5.71%

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

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

X X

Constant:	883.0898739	-	#DIV/0!
X Coefficient:	56.86244961	1	938 Actual
R^2:	0.998456465	2	998 Actual
		3	1,057 Actual
		4	1,108 Actual
		5	1,167 Projected
		6	1,224 Projected
		7	1,281 Projected
		8	1,338 Projected
		9	1,395 Projected

Projected 5 year growth 287 ERCs
 Annual average growth 57

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

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

OF

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

Exact Legal Name of Utility

VOLUME II



REVISED : 3/10/03

FOR THE

Test Year ended December 31, 2001

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME II		
<u>Billing Analysis</u>		
E-14	1 - 2	Billing Analysis - Water - Residential, All Meters, Rates in effect through 6/30/01
E-14	3 - 4	Billing Analysis - Water - Residential, All Meters, Rates in effect 7/01/01
E-14	5	Billing Analysis - Water - General Service, 5/8" Meters, Rates in effect through 6/30/01
E-14	5a	Billing Analysis - Water - General Service, 5/8" Meters, Rates in effect 7/01/01
E-14	6	Billing Analysis - Water - GS - Irrigation, 5/8" Meters, Rates in effect through 6/30/01
E-14	6a	Billing Analysis - Water - GS - Irrigation, 5/8" Meters, Rates in effect 7/01/01
E-14	7	Billing Analysis - Water - General Service, 1" Meters, Rates in effect through 6/30/01
E-14	7a	Billing Analysis - Water - General Service, 1" Meters, Rates in effect 7/01/01
E-14	8	Billing Analysis - Water - GS - Irrigation, 1" Meters, Rates in effect through 6/30/01
E-14	8a	Billing Analysis - Water - GS - Irrigation, 1" Meters, Rates in effect 7/01/01
E-14	9	Billing Analysis - Water - General Service, 1.5" Meters, Rates in effect through 6/30/01
E-14	9a	Billing Analysis - Water - General Service, 1.5" Meters, Rates in effect 7/01/01
E-14	10	Billing Analysis - Water - GS - Irrigation, 1.5" Meters, Rates in effect through 6/30/01
E-14	10a	Billing Analysis - Water - GS - Irrigation, 1.5" Meters, Rates in effect 7/01/01
E-14	11	Billing Analysis - Water - GS - Irrigation, 2" Meters, Rates in effect through 6/30/01
E-14	12	Billing Analysis - Water - GS - Irrigation, 2" Meters, Rates in effect 7/01/01
E-14	13 - 14	Billing Analysis - Sewer - Residential, All Meters, Rates in effect through 6/30/01
E-14	15 - 16	Billing Analysis - Sewer - Residential, All Meters, Rates in effect 7/01/01
E-14	17	Billing Analysis - Sewer - General Service, 5/8" Meters, Rates in effect through 6/30/01
E-14	18	Billing Analysis - Sewer - General Service, 5/8" Meters, Rates in effect 7/01/01
E-14	19	Billing Analysis - Sewer - General Service, 1" Meters, Rates in effect through 6/30/01
E-14	20	Billing Analysis - Sewer - General Service, 1" Meters, Rates in effect 7/01/01
E-14	21	Billing Analysis - Sewer - General Service, 1.5" Meters, Rates in effect through 6/30/01
E-14	22	Billing Analysis - Sewer - General Service, 1.5" Meters, Rates in effect 7/01/01

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 1 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	295	295	0	0	5,971	0	0.00%
1	349	644	349	349	5,622	5,971	18.19%
2	555	1,199	1,110	1,459	5,067	11,592	35.31%
3	778	1,977	2,334	3,793	4,288	16,659	50.74%
4	902	2,879	3,607	7,401	3,387	20,947	63.81%
5	858	3,736	4,289	11,689	2,529	24,334	74.12%
6	764	4,500	4,581	16,271	1,765	26,863	81.83%
7	588	5,088	4,118	20,389	1,177	28,628	87.20%
8	403	5,491	3,222	23,610	774	29,805	90.79%
9	233	5,724	2,095	25,705	542	30,579	93.15%
10	173	5,896	1,727	27,432	369	31,121	94.80%
11	112	6,009	1,235	28,667	257	31,490	95.92%
12	83	6,092	994	29,661	174	31,746	96.70%
13	48	6,140	629	30,290	125	31,920	97.23%
14	19	6,159	267	30,557	106	32,045	97.62%
15	25	6,184	377	30,934	81	32,152	97.94%
16	11	6,195	176	31,110	70	32,233	98.19%
17	7	6,202	119	31,229	63	32,303	98.40%
18	8	6,210	144	31,373	55	32,366	98.59%
19	5	6,215	95	31,468	50	32,422	98.76%
20	10	6,225	200	31,668	40	32,472	98.91%
21	10	6,235	204	31,872	30	32,512	99.04%
22	6	6,240	123	31,995	25	32,542	99.13%
23	3	6,243	67	32,061	22	32,567	99.20%
24	3	6,246	72	32,133	19	32,589	99.27%
25	3	6,249	75	32,208	16	32,608	99.33%
26	1	6,250	26	32,234	15	32,624	99.38%
27	2	6,252	54	32,288	13	32,639	99.42%
28	2	6,254	56	32,344	11	32,652	99.46%
29	2	6,256	58	32,402	9	32,663	99.50%
30	0	6,256	0	32,402	9	32,672	99.52%
32	1	6,257	32	32,434	8	32,690	99.58%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 2 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	(1)x(2)	Gallons	Bills	Factor	of Total
						[(1)x(6)]+(5)	
33	1	6,258	33	32,467	7	32,698	99.60%
34	1	6,259	34	32,501	6	32,705	99.63%
35	0	6,259	0	32,501	6	32,711	99.64%
36	1	6,260	36	32,537	5	32,717	99.66%
38	1	6,261	38	32,575	4	32,727	99.69%
43	1	6,262	43	32,618	3	32,747	99.75%
49	1	6,263	49	32,667	2	32,765	99.81%
52	1	6,264	52	32,719	1	32,771	99.83%
61	0	6,264	0	32,719	1	32,780	99.85%
74	0	6,264	0	32,719	1	32,793	99.89%
109	1	6,265	109	32,828	0	32,828	100.00%
152	0	6,265	0	32,828	0	32,828	100.00%
176	0	6,265	0	32,828	0	32,828	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 3 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	940	940	0	0	5,495	0	0.00%
1	686	1,627	686	686	4,809	5,495	21.62%
2	832	2,459	1,664	2,350	3,977	10,304	40.54%
3	908	3,366	2,723	5,073	3,069	14,280	56.18%
4	832	4,198	3,329	8,402	2,237	17,349	68.26%
5	631	4,830	3,156	11,558	1,606	19,586	77.06%
6	499	5,329	2,994	14,552	1,107	21,192	83.37%
7	354	5,682	2,476	17,028	753	22,298	87.73%
8	251	5,933	2,008	19,036	502	23,051	90.69%
9	155	6,089	1,398	20,433	347	23,553	92.66%
10	95	6,183	947	21,380	252	23,900	94.03%
11	63	6,246	692	22,072	189	24,152	95.02%
12	57	6,303	685	22,757	132	24,341	95.76%
13	31	6,334	397	23,154	101	24,473	96.28%
14	21	6,355	294	23,448	80	24,574	96.68%
15	24	6,379	366	23,815	56	24,655	97.00%
16	10	6,389	160	23,974	46	24,711	97.22%
17	6	6,395	102	24,076	40	24,757	97.40%
18	7	6,402	126	24,202	33	24,797	97.56%
19	5	6,407	95	24,297	28	24,830	97.69%
20	2	6,409	40	24,337	26	24,858	97.80%
21	5	6,414	106	24,443	21	24,884	97.90%
22	0	6,414	0	24,443	21	24,905	97.98%
23	1	6,415	23	24,466	20	24,926	98.06%
24	0	6,415	0	24,466	20	24,946	98.14%
25	4	6,419	100	24,566	16	24,966	98.22%
26	1	6,420	26	24,592	15	24,982	98.28%
27	1	6,421	27	24,619	14	24,997	98.34%
28	1	6,422	28	24,647	13	25,011	98.40%
29	0	6,422	0	24,647	13	25,024	98.45%
30	2	6,424	60	24,707	11	25,037	98.50%
32	1	6,425	32	24,739	10	25,059	98.59%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 4 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
33	0	6,425	0	24,739	10	25,069	98.63%
34	1	6,426	34	24,773	9	25,079	98.67%
35	2	6,428	70	24,843	7	25,088	98.70%
36	1	6,429	36	24,879	6	25,095	98.73%
38	2	6,431	76	24,955	4	25,107	98.78%
43	0	6,431	0	24,955	4	25,127	98.86%
49	0	6,431	0	24,955	4	25,151	98.95%
52	0	6,431	0	24,955	4	25,163	99.00%
61	1	6,432	61	25,016	3	25,199	99.14%
74	1	6,433	74	25,090	2	25,238	99.29%
109	0	6,433	0	25,090	2	25,308	99.57%
152	1	6,434	152	25,242	1	25,394	99.91%
176	1	6,435	176	25,418	0	25,418	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 5 of 22
 Preparer: Seidman, F.
 New 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1	0	0	0	0	12	12	7.36%
2	0	0	0	0	12	24	14.72%
3	0	0	0	0	12	36	22.09%
5	0	0	0	0	12	60	36.81%
6	2	2	12	12	10	72	44.17%
7	0	2	0	12	10	82	50.31%
8	1	3	8	20	9	92	56.44%
9	1	4	9	29	8	101	61.96%
10	0	4	0	29	8	109	66.87%
11	1	5	11	40	7	117	71.78%
12	0	5	0	40	7	124	76.07%
14	1	6	14	54	6	138	84.66%
15	0	6	0	54	6	144	88.34%
16	2	8	32	86	4	150	92.02%
17	1	9	17	103	3	154	94.48%
19	1	10	19	122	2	160	98.16%
20	1	11	20	142	1	162	99.39%
21	1	12	21	163	0	163	100.00%
22	0	12	0	163	0	163	100.00%
26	0	12	0	163	0	163	100.00%
30	0	12	0	163	0	163	100.00%
42	0	12	0	163	0	163	100.00%
64	0	12	0	163	0	163	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 5a of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1	0	0	0	0	12	12	8.51%
2	0	0	0	0	12	24	17.02%
3	0	0	0	0	12	36	25.53%
5	2	2	10	10	10	60	42.55%
6	1	3	6	16	9	70	49.65%
7	1	4	7	23	8	79	56.03%
8	1	5	8	31	7	87	61.70%
9	2	7	18	49	5	94	66.67%
10	0	7	0	49	5	99	70.21%
11	0	7	0	49	5	104	73.76%
12	1	8	12	61	4	109	77.30%
14	0	8	0	61	4	117	82.98%
15	1	9	15	76	3	121	85.82%
16	0	9	0	76	3	124	87.94%
17	1	10	17	93	2	127	90.07%
19	0	10	0	93	2	131	92.91%
20	0	10	0	93	2	133	94.33%
21	0	10	0	93	2	135	95.74%
22	1	11	22	115	1	137	97.16%
26	1	12	26	141	0	141	100.00%
30	0	12	0	141	0	141	100.00%
42	0	12	0	141	0	141	100.00%
64	0	12	0	141	0	141	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: General Service - Irrigation (67205)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 6 of 28
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	54	54	0	0	42	0	0.00%
1	16	70	16	16	26	42	13.46%
2	10	80	20	36	16	68	21.79%
3	4	84	12	48	12	84	26.92%
5	1	85	5	53	11	108	34.62%
6	1	86	6	59	10	119	38.14%
7	1	87	7	66	9	129	41.35%
8	1	88	8	74	8	138	44.23%
9	1	89	9	83	7	146	46.79%
10	1	90	10	93	6	153	49.04%
15	1	91	15	108	5	183	58.65%
26	1	92	26	134	4	238	76.28%
30	1	93	30	164	3	254	81.41%
42	2	95	84	248	1	290	92.95%
64	1	96	64	312	0	312	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: General Service - Irrigation (67205)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 6a of 28
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	76	76	0	0	15	0	0.00%
1	6	82	6	6	9	15	46.88%
2	5	87	10	16	4	24	75.00%
3	2	89	6	22	2	28	87.50%
5	2	91	10	32	0	32	100.00%
6	0	91	0	32	0	32	100.00%
7	0	91	0	32	0	32	100.00%
8	0	91	0	32	0	32	100.00%
9	0	91	0	32	0	32	100.00%
10	0	91	0	32	0	32	100.00%
15	0	91	0	32	0	32	100.00%
26	0	91	0	32	0	32	100.00%
30	0	91	0	32	0	32	100.00%
42	0	91	0	32	0	32	100.00%
64	0	91	0	32	0	32	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 7 of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	36	36	0	0	12	0	0.00%
1	5	41	5	5	7	12	3.97%
2	1	42	2	7	6	19	6.29%
3	0	42	0	7	6	25	8.28%
5	0	42	0	7	6	37	12.25%
10	0	42	0	7	6	67	22.19%
28	0	42	0	7	6	175	57.95%
35	1	43	35	42	5	217	71.85%
38	1	44	38	80	4	232	76.82%
41	1	45	41	121	3	244	80.79%
46	1	46	46	167	2	259	85.76%
56	0	46	0	167	2	279	92.38%
58	1	47	58	225	1	283	93.71%
69	0	47	0	225	1	294	97.35%
75	0	47	0	225	1	300	99.34%
77	1	48	77	302	0	302	100.00%
91	0	48	0	302	0	302	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
Page 7a of 22
Preparer: Seidman, F.
Rev. New 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	37	37	0	0	11	0	0.00%
1	2	39	2	2	9	11	2.65%
2	2	41	4	6	7	20	4.82%
3	1	42	3	9	6	27	6.51%
5	0	42	0	9	6	39	9.40%
10	0	42	0	9	6	69	16.63%
28	0	42	0	9	6	177	42.65%
35	0	42	0	9	6	219	52.77%
38	0	42	0	9	6	237	57.11%
41	0	42	0	9	6	255	61.45%
46	1	43	46	55	5	285	68.67%
56	1	44	56	111	4	335	80.72%
58	0	44	0	111	4	343	82.65%
69	2	46	138	249	2	387	93.25%
75	1	47	75	324	1	399	96.14%
77	0	47	0	324	1	401	96.63%
91	1	48	91	415	0	415	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: General Service - Irrigation (67211)
 Meter Size: 1"

Schedule: E-14
 Page 8 of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03
 Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	37	37	0	0	5	0	0.00%
1	1	38	1	1	4	5	10.87%
2	1	39	2	3	3	9	19.57%
5	1	40	5	8	2	18	39.13%
10	1	41	10	18	1	28	60.87%
28	1	42	28	46	0	46	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: General Service - Irrigation (67211)
 Meter Size: 1"

Schedule: E-14
 Page 8a of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	39	39	0	0	3	0	0.00%
1	3	42	3	3	0	3	100.00%
2	0	42	0	3	0	3	100.00%
5	0	42	0	3	0	3	100.00%
10	0	42	0	3	0	3	100.00%
28	0	42	0	3	0	3	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 9 of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03
 Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
4	0	0	0	0	12	48	4.57%
6	0	0	0	0	12	72	6.86%
7	0	0	0	0	12	84	8.00%
8	0	0	0	0	12	96	9.14%
9	0	0	0	0	12	108	10.29%
10	0	0	0	0	12	120	11.43%
16	0	0	0	0	12	192	18.29%
18	0	0	0	0	12	216	20.57%
23	0	0	0	0	12	276	26.29%
27	0	0	0	0	12	324	30.86%
28	0	0	0	0	12	336	32.00%
29	0	0	0	0	12	348	33.14%
31	0	0	0	0	12	372	35.43%
33	0	0	0	0	12	396	37.71%
34	0	0	0	0	12	408	38.86%
35	0	0	0	0	12	420	40.00%
37	1	1	37	37	11	444	42.29%
39	0	1	0	37	11	466	44.38%
41	1	2	41	78	10	488	46.48%
42	1	3	42	120	9	498	47.43%
44	1	4	44	164	8	516	49.14%
47	0	4	0	164	8	540	51.43%
53	0	4	0	164	8	588	56.00%
57	2	6	114	278	6	620	59.05%
58	0	6	0	278	6	626	59.62%
61	0	6	0	278	6	644	61.33%
62	1	7	62	340	5	650	61.90%
64	0	7	0	340	5	660	62.86%
68	0	7	0	340	5	680	64.76%
70	1	8	70	410	4	690	65.71%
80	2	10	160	570	2	730	69.52%
94	0	10	0	570	2	758	72.19%
103	0	10	0	570	2	776	73.90%
110	1	11	110	680	1	790	75.24%
370	1	12	370	1,050	0	1,050	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 9a of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03
 Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	0	0	11	0	0.00%
4	0	2	0	0	11	44	7.48%
6	0	2	0	0	11	66	11.22%
7	0	2	0	0	11	77	13.10%
8	0	2	0	0	11	88	14.97%
9	0	2	0	0	11	99	16.84%
10	0	2	0	0	11	110	18.71%
16	0	2	0	0	11	176	29.93%
18	0	2	0	0	11	198	33.67%
23	0	2	0	0	11	253	43.03%
27	0	2	0	0	11	297	50.51%
28	0	2	0	0	11	308	52.38%
29	3	5	87	87	8	319	54.25%
31	0	5	0	87	8	335	56.97%
33	1	6	33	120	7	351	59.69%
34	1	7	34	154	6	358	60.88%
35	0	7	0	154	6	364	61.90%
37	0	7	0	154	6	376	63.95%
39	0	7	0	154	6	388	65.99%
41	0	7	0	154	6	400	68.03%
42	0	7	0	154	6	406	69.05%
44	0	7	0	154	6	418	71.09%
47	1	8	47	201	5	436	74.15%
53	0	8	0	201	5	466	79.25%
57	0	8	0	201	5	486	82.65%
58	1	9	58	259	4	491	83.50%
61	0	9	0	259	4	503	85.54%
62	0	9	0	259	4	507	86.22%
64	1	10	64	323	3	515	87.59%
68	1	11	68	391	2	527	89.63%
70	0	11	0	391	2	531	90.31%
80	0	11	0	391	2	551	93.71%
94	1	12	94	485	1	579	98.47%
103	1	13	103	588	0	588	100.00%
110	0	13	0	588	0	588	100.00%
370	0	13	0	588	0	588	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [X] of Sewer []
 Customer Class: General Service - Irrigation (67214)
 Meter Size: 1.50"

Schedule: E-14
 Page 10 of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03
 Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
4	1	1	4	4	11	48	16.90%
6	1	2	6	10	10	70	24.65%
7	0	2	0	10	10	80	28.17%
8	1	3	8	18	9	90	31.69%
9	0	3	0	18	9	99	34.86%
10	0	3	0	18	9	108	38.03%
16	1	4	16	34	8	162	57.04%
18	0	4	0	34	8	178	62.68%
23	1	5	23	57	7	218	76.76%
27	2	7	54	111	5	246	86.62%
28	1	8	28	139	4	251	88.38%
31	1	9	31	170	3	263	92.61%
33	1	10	33	203	2	269	94.72%
35	0	10	0	203	2	273	96.13%
39	1	11	39	242	1	281	98.94%
42	1	12	42	284	0	284	100.00%
53	0	12	0	284	0	284	100.00%
61	0	12	0	284	0	284	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Cypress Lakes Utilities Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: General Service - Irrigation (67214)
 Meter Size: 1.50"

Schedule: E-14
 Page 10a of 22
 Preparer: Seidman, F.
 Rev. New 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	11	0	0.00%
4	0	1	0	0	11	44	14.97%
6	0	1	0	0	11	66	22.45%
7	1	2	7	7	10	77	26.19%
8	1	3	8	15	9	87	29.59%
9	1	4	9	24	8	96	32.65%
10	1	5	10	34	7	104	35.37%
16	0	5	0	34	7	146	49.66%
18	1	6	18	52	6	160	54.42%
23	0	6	0	52	6	190	64.63%
27	1	7	27	79	5	214	72.79%
28	0	7	0	79	5	219	74.49%
31	1	8	31	110	4	234	79.59%
33	0	8	0	110	4	242	82.31%
35	2	10	70	180	2	250	85.03%
39	0	10	0	180	2	258	87.76%
42	0	10	0	180	2	264	89.80%
53	1	11	53	233	1	286	97.28%
61	1	12	61	294	0	294	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 11 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03
 Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
1	0	0	0	0	24	24	1.35%
2	0	0	0	0	24	48	2.71%
4	3	3	12	12	21	96	5.41%
6	0	3	0	12	21	138	7.78%
7	1	4	7	19	20	159	8.97%
9	1	5	9	28	19	199	11.22%
10	0	5	0	28	19	218	12.30%
11	0	5	0	28	19	237	13.37%
12	0	5	0	28	19	256	14.44%
14	1	6	14	42	18	294	16.58%
16	0	6	0	42	18	330	18.61%
17	0	6	0	42	18	348	19.63%
18	1	7	18	60	17	366	20.64%
22	1	8	22	82	16	434	24.48%
23	1	9	23	105	15	450	25.38%
30	0	9	0	105	15	555	31.30%
38	1	10	38	143	14	675	38.07%
45	1	11	45	188	13	773	43.60%
46	2	13	92	280	11	786	44.33%
52	1	14	52	332	10	852	48.05%
56	1	15	56	388	9	892	50.31%
66	1	16	66	454	8	982	55.39%
68	0	16	0	454	8	998	56.29%
70	0	16	0	454	8	1,014	57.19%
71	1	17	71	525	7	1,022	57.64%
85	1	18	85	610	6	1,120	63.17%
87	1	19	87	697	5	1,132	63.85%
102	1	20	102	799	4	1,207	68.08%
104	1	21	104	903	3	1,215	68.53%
154	0	21	0	903	3	1,365	76.99%
172	0	21	0	903	3	1,419	80.03%
196	0	21	0	903	3	1,491	84.09%
202	1	22	202	1,105	2	1,509	85.11%
326	1	23	326	1,431	1	1,757	99.10%
342	1	24	342	1,773	0	1,773	100.00%
472	0	24	0	1,773	0	1,773	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 12 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03
 Rates in effect through 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	5	5	0	0	19	0	0.00%
1	3	8	3	3	16	19	1.52%
2	1	9	2	5	15	35	2.81%
4	2	11	8	13	13	65	5.21%
6	1	12	6	19	12	91	7.30%
7	0	12	0	19	12	103	8.26%
9	0	12	0	19	12	127	10.18%
10	1	13	10	29	11	139	11.15%
11	1	14	11	40	10	150	12.03%
12	1	15	12	52	9	160	12.83%
14	0	15	0	52	9	178	14.27%
16	1	16	16	68	8	196	15.72%
17	1	17	17	85	7	204	16.36%
18	0	17	0	85	7	211	16.92%
22	0	17	0	85	7	239	19.17%
23	0	17	0	85	7	246	19.73%
30	1	18	30	115	6	295	23.66%
38	0	18	0	115	6	343	27.51%
45	0	18	0	115	6	385	30.87%
46	0	18	0	115	6	391	31.36%
52	0	18	0	115	6	427	34.24%
56	0	18	0	115	6	451	36.17%
66	0	18	0	115	6	511	40.98%
68	1	19	68	183	5	523	41.94%
70	1	20	70	253	4	533	42.74%
71	0	20	0	253	4	537	43.06%
85	0	20	0	253	4	593	47.55%
87	0	20	0	253	4	601	48.20%
102	0	20	0	253	4	661	53.01%
104	0	20	0	253	4	669	53.65%
154	1	21	154	407	3	869	69.69%
172	1	22	172	579	2	923	74.02%
196	1	23	196	775	1	971	77.87%
202	0	23	0	775	1	977	78.35%
326	0	23	0	775	1	1,101	88.29%
342	0	23	0	775	1	1,117	89.57%
472	1	24	472	1,247	0	1,247	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 13 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	294	294	0	0	5,972	0	0.00%
1	349	643	349	349	5,623	5,972	18.22%
2	555	1,198	1,110	1,459	5,068	11,594	35.37%
3	778	1,976	2,334	3,793	4,289	16,662	50.84%
4	902	2,878	3,607	7,401	3,388	20,951	63.92%
5	858	3,735	4,289	11,689	2,530	24,339	74.26%
6	764	4,499	4,581	16,271	1,766	26,869	81.98%
7	588	5,087	4,118	20,389	1,178	28,635	87.37%
8	403	5,490	3,222	23,610	775	29,813	90.96%
9	233	5,723	2,095	25,705	543	30,588	93.33%
10	173	5,895	1,727	27,432	370	31,131	94.98%
11	112	6,008	1,235	28,667	258	31,501	96.11%
12	83	6,091	994	29,661	175	31,758	96.90%
13	48	6,139	629	30,290	126	31,933	97.43%
14	19	6,158	267	30,557	107	32,059	97.82%
15	25	6,183	377	30,934	82	32,167	98.14%
16	11	6,194	176	31,110	71	32,249	98.39%
17	7	6,201	119	31,229	64	32,320	98.61%
18	8	6,209	144	31,373	56	32,384	98.81%
19	5	6,214	95	31,468	51	32,441	98.98%
20	10	6,224	200	31,668	41	32,492	99.13%
21	10	6,234	204	31,872	31	32,533	99.26%
22	6	6,239	123	31,995	26	32,564	99.36%
23	3	6,242	67	32,061	23	32,590	99.44%
24	3	6,245	72	32,133	20	32,613	99.51%
25	3	6,248	75	32,208	17	32,633	99.57%
26	1	6,249	26	32,234	16	32,650	99.62%
27	2	6,251	54	32,288	14	32,666	99.67%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 14 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
28	2	6,253	56	32,344	12	32,680	99.71%
29	2	6,255	58	32,402	10	32,692	99.75%
30	0	6,255	0	32,402	10	32,702	99.78%
32	1	6,256	32	32,434	9	32,722	99.84%
33	1	6,257	33	32,467	8	32,731	99.87%
34	1	6,258	34	32,501	7	32,739	99.89%
35	0	6,258	0	32,501	7	32,746	99.91%
36	1	6,259	36	32,537	6	32,753	99.93%
38	1	6,260	38	32,575	5	32,765	99.97%
40	5	6,265	200	32,775	0	32,775	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 15 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	940	940	0	0	5,495	0	0.00%
1	686	1,627	686	686	4,809	5,495	21.84%
2	832	2,459	1,664	2,350	3,977	10,304	40.95%
3	906	3,364	2,717	5,067	3,071	14,280	56.75%
4	830	4,194	3,321	8,388	2,241	17,351	68.96%
5	631	4,826	3,156	11,544	1,610	19,592	77.86%
6	499	5,325	2,994	14,538	1,111	21,202	84.26%
7	354	5,678	2,476	17,014	757	22,312	88.67%
8	251	5,929	2,008	19,022	506	23,069	91.68%
9	155	6,085	1,398	20,419	351	23,575	93.69%
10	96	6,180	957	21,376	255	23,926	95.08%
11	63	6,243	692	22,068	192	24,181	96.10%
12	57	6,300	685	22,753	135	24,373	96.86%
13	31	6,331	397	23,150	104	24,508	97.40%
14	21	6,352	294	23,444	83	24,612	97.81%
15	24	6,376	366	23,811	59	24,696	98.14%
16	11	6,387	176	23,986	48	24,755	98.38%
17	7	6,394	119	24,105	41	24,803	98.57%
18	7	6,401	126	24,231	34	24,844	98.73%
19	6	6,407	114	24,345	28	24,878	98.87%
20	2	6,409	40	24,385	26	24,906	98.98%
21	5	6,414	106	24,491	21	24,932	99.08%
22	0	6,414	0	24,491	21	24,953	99.17%
23	1	6,415	23	24,514	20	24,974	99.25%
24	0	6,415	0	24,514	20	24,994	99.33%
25	4	6,419	100	24,614	16	25,014	99.41%
26	1	6,420	26	24,640	15	25,030	99.47%
27	1	6,421	27	24,667	14	25,045	99.53%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 16 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
28	1	6,422	28	24,695	13	25,059	99.59%
29	0	6,422	0	24,695	13	25,072	99.64%
30	2	6,424	60	24,755	11	25,085	99.69%
32	1	6,425	32	24,787	10	25,107	99.78%
33	0	6,425	0	24,787	10	25,117	99.82%
34	1	6,426	34	24,821	9	25,127	99.86%
35	2	6,428	70	24,891	7	25,136	99.89%
36	1	6,429	36	24,927	6	25,143	99.92%
38	2	6,431	76	25,003	4	25,155	99.97%
40	4	6,435	160	25,163	0	25,163	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 17 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
5	0	0	0	0	12	60	36.81%
6	2	2	12	12	10	72	44.17%
7	0	2	0	12	10	82	50.31%
8	1	3	8	20	9	92	56.44%
9	1	4	9	29	8	101	61.96%
11	1	5	11	40	7	117	71.78%
12	0	5	0	40	7	124	76.07%
14	1	6	14	54	6	138	84.66%
15	0	6	0	54	6	144	88.34%
16	2	8	32	86	4	150	92.02%
17	1	9	17	103	3	154	94.48%
19	1	10	19	122	2	160	98.16%
20	1	11	20	142	1	162	99.39%
21	1	12	21	163	0	163	100.00%
22	0	12	0	163	0	163	100.00%
26	0	12	0	163	0	163	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 18 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
5	2	2	10	10	10	60	42.55%
6	1	3	6	16	9	70	49.65%
7	1	4	7	23	8	79	56.03%
8	1	5	8	31	7	87	61.70%
9	2	7	18	49	5	94	66.67%
11	0	7	0	49	5	104	73.76%
12	1	8	12	61	4	109	77.30%
14	0	8	0	61	4	117	82.98%
15	1	9	15	76	3	121	85.82%
16	0	9	0	76	3	124	87.94%
17	1	10	17	93	2	127	90.07%
19	0	10	0	93	2	131	92.91%
20	0	10	0	93	2	133	94.33%
21	0	10	0	93	2	135	95.74%
22	1	11	22	115	1	137	97.16%
26	1	12	26	141	0	141	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 19 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	6	0	0.00%
35	1	1	35	35	5	210	71.19%
38	1	2	38	73	4	225	76.27%
41	1	3	41	114	3	237	80.34%
46	1	4	46	160	2	252	85.42%
56	0	4	0	160	2	272	92.20%
58	1	5	58	218	1	276	93.56%
68	0	5	0	218	1	286	96.95%
69	0	5	0	218	1	287	97.29%
75	0	5	0	218	1	293	99.32%
77	1	6	77	295	0	295	100.00%
91	0	6	0	295	0	295	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 20 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	6	0	0.00%
35	0	0	0	0	6	210	51.72%
38	0	0	0	0	6	228	56.16%
41	0	0	0	0	6	246	60.59%
46	1	1	46	46	5	276	67.98%
56	1	2	56	102	4	326	80.30%
58	0	2	0	102	4	334	82.27%
68	0	2	0	102	4	374	92.12%
69	2	4	138	240	2	378	93.10%
75	1	5	75	315	1	390	96.06%
77	0	5	0	315	1	392	96.55%
91	1	6	91	406	0	406	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 21 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03

Rates in effect through 6/30/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
29	0	0	0	0	12	348	33.14%
33	0	0	0	0	12	396	37.71%
34	0	0	0	0	12	408	38.86%
37	1	1	37	37	11	444	42.29%
41	1	2	41	78	10	488	46.48%
42	1	3	42	120	9	498	47.43%
44	1	4	44	164	8	516	49.14%
47	0	4	0	164	8	540	51.43%
57	2	6	114	278	6	620	59.05%
58	0	6	0	278	6	626	59.62%
62	1	7	62	340	5	650	61.90%
64	0	7	0	340	5	660	62.86%
68	0	7	0	340	5	680	64.76%
70	1	8	70	410	4	690	65.71%
80	2	10	160	570	2	730	69.52%
94	0	10	0	570	2	758	72.19%
103	0	10	0	570	2	776	73.90%
110	1	11	110	680	1	790	75.24%
370	1	12	370	1,050	0	1,050	100.00%

Billing Analysis Schedules

Florida Public Service Commission

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

**Schedule: E-14
 Page 22 of 22
 Preparer: Seidman, F.
 Rev. 1, 3/10/03**

Rates in effect 7/01/01

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	0	0	11	0	0.00%
29	3	5	87	87	8	319	54.25%
33	1	6	33	120	7	351	59.69%
34	1	7	34	154	6	358	60.88%
37	0	7	0	154	6	376	63.95%
41	0	7	0	154	6	400	68.03%
42	0	7	0	154	6	406	69.05%
44	0	7	0	154	6	418	71.09%
47	1	8	47	201	5	436	74.15%
57	0	8	0	201	5	486	82.65%
58	1	9	58	259	4	491	83.50%
62	0	9	0	259	4	507	86.22%
64	1	10	64	323	3	515	87.59%
68	1	11	68	391	2	527	89.63%
70	0	11	0	391	2	531	90.31%
80	0	11	0	391	2	551	93.71%
94	1	12	94	485	1	579	98.47%
103	1	13	103	588	0	588	100.00%
110	0	13	0	588	0	588	100.00%
370	0	13	0	588	0	588	100.00%