060285-SU

ORIGINAL

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

Company: Utilities Inc. of Sandalhaven

Exact Legal Name of Utility

VOLUME II

GREAT SEAL OF THE STATE OF FLORIDA
IN GOD WE TRUST

FOR THE

Test Year Ended: December 31, 2005

CMP ____
COM 5
CTR ____
ECR ____
GCL 1
OPC 1
RCA ____
SCR ____
SGA ____
SEC 1
OTH ____

FORM PSC/WAW 20 (/)

DOCUMENT NUMBER-DATE
04263 MAY 15 08
FPSC-COMMISSION CLERK

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14

Preparer: Steve Dihel

Customer Class: Reserved Capacity [69020]

Meter Size: 5/8"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	777	777	-	-	-	-	100.000%
1,000	-	777	-	-	-	-	100.000%
2,000	-	777	-	-	-	-	100.000%
3,000	-	777	-	-	-	-	100.000%
4,000	-	777	-	-	-	-	100.000%
5,000	-	777	-	-	-	-	100.000%
6,000	-	777	-	-	-	-	100.000%
-	-	777	-	-	-	-	100.000%
-	-	777	-	-	-	-	100.000%
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-	-	777	-	-	-	-	100.000%
-	-	777	-	-	-	-	100.000%
-	-	777	-	-	-	-	100.000%
	777		-				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14

Preparer: Steve Dihel

Customer Class: Reserved Capacity [69020]

Meter Size: 5/8"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	543	543	-	-	-	-	100.000%
1,000	-	543	-	-	-	-	100.000%
2,000	-	543	-	-	-	-	100.000%
3,000	-	543	-	-	-	-	100.000%
4,000	-	543	-	-	-	-	100.000%
5,000	-	543	-	-	-	-	100.000%
6,000	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
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-	-	543	-	-	-	-	100.000%
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-	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
-	-	543	-	-	-	-	100.000%
	543		-				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 3 of 39
Preparer: Steve Dihel

Customer Class: Reserved Capacity [69020]

Meter Size: 5/8"

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.

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Period: Sept 5 - Dec 31, 2005							
-	234.13	234	-	-	-	-	100.000%
1,000	-	234	-	-	-	-	100.000%
2,000	-	234	-	-	-	-	100.000%
3,000	-	234	-	-	-	-	100.000%
4,000	-	234	-	-	-	-	100.000%
5,000	-	234	-	-	-	-	100.000%
6,000	-	234	-	-	-	-	100.000%
-	-	234	-	-	-	-	100.000%
-	-	234	-	-	-	-	100.000%
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-	-	234	-	-	-	-	100.000%
-	-	234	-	-	-	-	100.000%
-	-	234	-	-	-	-	100.000%
	234		-				

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Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 4 of 39
Preparer: Steve Dihel

Customer Class: Residential [69022]

Meter Size: 5/8"

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.

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Period: Jan 1 - Dec 31, 2005							
-	2,831	2,831	-	-	5,752	-	0.000%
1,000	1,171	4,002	1,171,000	1,171,000	4,581	5,752,000	5.718%
2,000	1,411	5,413	2,822,000	3,993,000	3,170	10,333,000	19.499%
3,000	1,253	6,666	3,759,000	7,752,000	1,917	13,503,000	37.855%
4,000	771	7,437	3,084,000	10,836,000	1,146	15,420,000	52.915%
5,000	489	7,926	2,445,000	13,281,000	657	16,566,000	64.855%
6,000	240	8,166	1,440,000	14,721,000	417	17,223,000	71.887%
7,000	118	8,284	826,000	15,547,000	299	17,640,000	75.921%
8,000	78	8,362	624,000	16,171,000	221	17,939,000	78.968%
9,000	42	8,404	378,000	16,549,000	179	18,160,000	80.814%
10,000	23	8,427	230,000	16,779,000	156	18,339,000	81.937%
11,000	14	8,441	154,000	16,933,000	142	18,495,000	82.689%
12,000	11	8,452	132,000	17,065,000	131	18,637,000	83.333%
13,000	8	8,460	104,000	17,169,000	123	18,768,000	83.841%
14,000	4	8,464	56,000	17,225,000	119	18,891,000	84.115%
15,000	5	8,469	75,000	17,300,000	114	19,010,000	84.481%
16,000	8	8,477	128,000	17,428,000	106	19,124,000	85.106%
17,000	7	8,484	119,000	17,547,000	99	19,230,000	85.687%
18,000	8	8,492	144,000	17,691,000	91	19,329,000	86.390%
19,000	9	8,501	171,000	17,862,000	82	19,420,000	87.225%
20,000	12	8,513	240,000	18,102,000	70	19,502,000	88.397%
21,000	8	8,521	168,000	18,270,000	62	19,572,000	89.218%
22,000	7	8,528	154,000	18,424,000	55	19,634,000	89.970%
23,000	5	8,533	115,000	18,539,000	50	19,689,000	90.531%
24,000	6	8,539	144,000	18,683,000	44	19,739,000	91.234%
25,000	6	8,545	150,000	18,833,000	38	19,783,000	91.967%
27,000	2	8,466	54,000	17,279,000	117	20,438,000	84.378%
29,000	1	8,467	29,000	17,308,000	116	20,672,000	84.520%
30,000	3	8,470	90,000	17,398,000	113	20,788,000	84.959%
31,000	1	8,471	31,000	17,429,000	112	20,901,000	85.111%
32,000	2	8,473	64,000	17,493,000	110	21,013,000	85.423%
33,000	6	8,479	198,000	17,691,000	104	21,123,000	86.390%
35,000	2	8,481	70,000	17,761,000	102	21,331,000	86.732%
36,000	1	8,482	36,000	17,797,000	101	21,433,000	86.908%
38,000	2	8,484	76,000	17,873,000	99	21,635,000	87.279%
39,000	1	8,485	39,000	17,912,000	98	21,734,000	87.469%
41,000	3	8,488	123,000	18,035,000	95	21,930,000	88.070%
43,000	2	8,490	86,000	18,121,000	93	22,120,000	88.490%
46,000	1	8,491	46,000	18,167,000	92	22,399,000	88.715%
48,000	1	8,492	48,000	18,215,000	91	22,583,000	88.949%
49,000	1	8,493	49,000	18,264,000	90	22,674,000	89.188%
51,000	1	8,494	51,000	18,315,000	89	22,854,000	89.437%
52,000	1	8,495	52,000	18,367,000	88	22,943,000	89.691%
62,000	1	8,496	62,000	18,429,000	87	23,823,000	89.994%
64,000	1	8,497	64,000	18,493,000	86	23,997,000	90.307%
70,000	1	8,498	70,000	18,563,000	85	24,513,000	90.649%
73,000	1	8,499	73,000	18,636,000	84	24,768,000	91.005%
76,000	2	8,501	152,000	18,788,000	82	25,020,000	91.747%
82,000	1	8,502	82,000	18,870,000	81	25,512,000	92.148%
	8,583		20,478,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 5 of 39
Preparer: Steve Dihel

Customer Class: Residential [69022]

Meter Size: 5/8"

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.

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Period: Jan 1 - Sept 4, 2005							
-	1,478	1,478	-	-	4,311.33	-	0.000%
1,000	838	2,316	838,000	838,000	3,473.33	4,311,333	5.634%
2,000	1,037	3,353	2,074,133	2,912,133	2,436.27	7,784,667	19.580%
3,000	955	4,308	2,865,400	5,777,533	1,481.13	10,220,933	38.847%
4,000	616	4,925	2,465,867	8,243,400	864.67	11,702,067	55.427%
5,000	390	5,315	1,952,000	10,195,400	474.27	12,566,733	68.551%
6,000	189	5,505	1,136,800	11,332,200	284.80	13,041,000	76.195%
7,000	90	5,594	627,667	11,959,867	195.13	13,325,800	80.415%
8,000	55	5,650	443,733	12,403,600	139.67	13,520,933	83.399%
9,000	27	5,676	241,200	12,644,800	112.87	13,660,600	85.020%
10,000	19	5,696	191,333	12,836,133	93.73	13,773,467	86.307%
11,000	10	5,706	111,467	12,947,600	83.60	13,867,200	87.056%
12,000	7	5,713	85,600	13,033,200	76.47	13,950,800	87.632%
13,000	2	5,715	27,733	13,060,933	74.33	14,027,267	87.818%
14,000	4	5,719	56,000	13,116,933	70.33	14,101,600	88.195%
15,000	2	5,721	32,000	13,148,933	68.20	14,171,933	88.410%
16,000	4	5,725	64,000	13,212,933	64.20	14,240,133	88.840%
17,000	4	5,729	70,267	13,283,200	60.07	14,304,333	89.313%
18,000	5	5,734	92,400	13,375,600	54.93	14,364,400	89.934%
19,000	7	5,741	133,000	13,508,600	47.93	14,419,333	90.828%
20,000	9	5,750	180,000	13,688,600	38.93	14,467,267	92.039%
10,000	3	5,754	31,333	13,719,933	35.80	14,077,933	92.249%
11,000	4	5,758	45,467	13,765,400	31.67	14,113,733	92.555%
12,000	3	5,761	37,600	13,803,000	28.53	14,145,400	92.808%
13,000	3	5,764	42,467	13,845,467	25.27	14,173,933	93.093%
14,000	4	5,768	56,000	13,901,467	21.27	14,199,200	93.470%
27,000	1	5,769	27,000	13,928,467	20.27	14,475,667	93.651%
29,000	-	5,769	-	13,928,467	20.27	14,516,200	93.651%
30,000	2	5,771	60,000	13,988,467	18.27	14,536,467	94.055%
31,000	1	5,772	31,000	14,019,467	17.27	14,554,733	94.263%
32,000	1	5,773	32,000	14,051,467	16.27	14,572,000	94.478%
33,000	1	5,774	33,000	14,084,467	15.27	14,588,267	94.700%
35,000	1	5,775	35,000	14,119,467	14.27	14,618,800	94.936%
36,000	1	5,776	36,000	14,155,467	13.27	14,633,067	95.178%
38,000	1	5,777	38,000	14,193,467	12.27	14,659,600	95.433%
39,000	1	5,778	39,000	14,232,467	11.27	14,671,867	95.695%
41,000	1	5,779	46,467	14,278,933	10.13	14,694,400	96.008%
43,000	1	5,780	48,733	14,327,667	9.00	14,714,667	96.336%
46,000	1	5,781	46,000	14,373,667	8.00	14,741,667	96.645%
48,000	1	5,782	48,000	14,421,667	7.00	14,757,667	96.968%
49,000	1	5,783	49,000	14,470,667	6.00	14,764,667	97.297%
51,000	1	5,784	51,000	14,521,667	5.00	14,776,667	97.640%
52,000	-	5,784	-	14,521,667	5.00	14,781,667	97.640%
62,000	1	5,785	62,000	14,583,667	4.00	14,831,667	98.057%
64,000	1	5,786	64,000	14,647,667	3.00	14,839,667	98.487%
70,000	1	5,787	70,000	14,717,667	2.00	14,857,667	98.958%
73,000	1	5,788	73,000	14,790,667	1.00	14,863,667	99.449%
76,000	-	5,788	-	14,790,667	1.00	14,866,667	99.449%
82,000	1	5,789	82,000	14,872,667	-	14,872,667	100.000%
	5,789		14,872,667				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 6 of 39
Preparer: Steve Dihel

Customer Class: Residential [69022]

Meter Size: 5/8"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	1,353.00	1,353	-	-	1,440.67	-	0.000%
1,000	333.00	1,686	333,000	333,000	1,107.67	1,440,667	6.154%
2,000	373.93	2,060	747,867	1,080,867	733.73	2,548,333	19.975%
3,000	297.87	2,358	893,600	1,974,467	435.87	3,282,067	36.490%
4,000	154.53	2,512	618,133	2,592,600	281.33	3,717,933	47.914%
5,000	98.60	2,611	493,000	3,085,600	182.73	3,999,267	57.025%
6,000	50.53	2,661	303,200	3,388,800	132.20	4,182,000	62.628%
7,000	28.33	2,690	198,333	3,587,133	103.87	4,314,200	66.293%
8,000	22.53	2,712	180,267	3,767,400	81.33	4,418,067	69.625%
9,000	15.20	2,728	136,800	3,904,200	66.13	4,499,400	72.153%
10,000	3.87	2,731	38,667	3,942,867	62.27	4,565,533	72.868%
11,000	3.87	2,735	42,533	3,985,400	58.40	4,627,800	73.654%
12,000	3.87	2,739	46,400	4,031,800	54.53	4,686,200	74.511%
13,000	5.87	2,745	76,267	4,108,067	48.67	4,740,733	75.921%
14,000	-	2,745	-	4,108,067	48.67	4,789,400	75.921%
15,000	2.87	2,748	43,000	4,151,067	45.80	4,838,067	76.715%
16,000	4.00	2,752	64,000	4,215,067	41.80	4,883,867	77.898%
17,000	2.87	2,755	48,733	4,263,800	38.93	4,925,667	78.799%
18,000	2.87	2,758	51,600	4,315,400	36.07	4,964,600	79.752%
19,000	2.00	2,760	38,000	4,353,400	34.07	5,000,667	80.455%
20,000	3.00	2,763	60,000	4,413,400	31.07	5,034,733	81.563%
21,000	4.87	2,767	102,200	4,515,600	26.20	5,065,800	83.452%
22,000	2.87	2,770	63,067	4,578,667	23.33	5,092,000	84.618%
23,000	1.87	2,772	42,933	4,621,600	21.47	5,115,333	85.411%
24,000	2.73	2,775	65,600	4,687,200	18.73	5,136,800	86.624%
25,000	2.00	2,777	50,000	4,737,200	16.73	5,155,533	87.548%
27,000	1.00	2,778	27,000	4,764,200	15.73	5,189,000	88.047%
29,000	1.00	2,779	29,000	4,793,200	14.73	5,220,467	88.583%
30,000	1.00	2,780	30,000	4,823,200	13.73	5,235,200	89.137%
31,000	-	2,780	-	4,823,200	13.73	5,248,933	89.137%
32,000	1.00	2,781	32,000	4,855,200	12.73	5,262,667	89.728%
33,000	5.00	2,786	165,000	5,020,200	7.73	5,275,400	92.778%
35,000	1.00	2,787	35,000	5,055,200	6.73	5,290,867	93.425%
36,000	-	2,787	-	5,055,200	6.73	5,297,600	93.425%
38,000	1.00	2,788	38,000	5,093,200	5.73	5,311,067	94.127%
39,000	-	2,788	-	5,093,200	5.73	5,316,800	94.127%
41,000	1.87	2,790	76,533	5,169,733	3.87	5,328,267	95.541%
43,000	0.87	2,791	37,267	5,207,000	3.00	5,336,000	96.230%
46,000	-	2,791	-	5,207,000	3.00	5,345,000	96.230%
48,000	-	2,791	-	5,207,000	3.00	5,351,000	96.230%
49,000	-	2,791	-	5,207,000	3.00	5,354,000	96.230%
51,000	-	2,791	-	5,207,000	3.00	5,360,000	96.230%
52,000	1.00	2,792	52,000	5,259,000	2.00	5,363,000	97.191%
62,000	-	2,792	-	5,259,000	2.00	5,383,000	97.191%
64,000	-	2,792	-	5,259,000	2.00	5,387,000	97.191%
70,000	-	2,792	-	5,259,000	2.00	5,399,000	97.191%
73,000	-	2,792	-	5,259,000	2	5,405,000	97.191%
76,000	2.00	2,794	152,000	5,411,000	-	5,411,000	100.000%
82,000	-	2,794	-	5,411,000	-	5,411,000	100.000%
	2,794		5,411,000				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 7 of 39
Preparer: Steve Dihel

Customer Class: Multi-residential [69023]

Meter Size: 3"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	-	-	-	-	11	-	0.000%
150,000	1	1	150,000	150,000	10	1,650,000	7.229%
154,000	1	2	154,000	304,000	9	1,690,000	14.651%
164,000	1	3	164,000	468,000	8	1,780,000	22.554%
168,000	1	4	168,000	636,000	7	1,812,000	30.651%
173,000	1	5	173,000	809,000	6	1,847,000	38.988%
181,000	1	6	181,000	990,000	5	1,895,000	47.711%
210,000	1	7	210,000	1,200,000	4	2,040,000	57.831%
214,000	1	8	214,000	1,414,000	3	2,056,000	68.145%
217,000	1	9	217,000	1,631,000	2	2,065,000	78.602%
221,000	1	10	221,000	1,852,000	1	2,073,000	89.253%
223,000	1	11	223,000	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
-	-	11	-	2,075,000	-	2,075,000	100.000%
	11		2,075,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 8 of 39
Preparer: Steve Dihel

Customer Class: Multi-residential [69023]

Meter Size: 3"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	-	-	-	-	7.13	-	0.000%
150,000	-	-	-	-	7.13	1,070,000	0.000%
154,000	1	1	154,000	154,000	6.13	1,098,533	10.769%
164,000	-	1	-	154,000	6.13	1,159,867	10.769%
168,000	1	2	168,000	322,000	5.13	1,184,400	22.516%
173,000	0	2	23,067	345,067	5.00	1,210,067	24.129%
181,000	-	2	-	345,067	5.00	1,250,067	24.129%
210,000	1	3	210,000	555,067	4.00	1,395,067	38.814%
214,000	1	4	214,000	769,067	3.00	1,411,067	53.778%
217,000	1	5	217,000	986,067	2.00	1,420,067	68.952%
221,000	1	6	221,000	1,207,067	1.00	1,428,067	84.406%
223,000	1	7	223,000	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
-	-	7	-	1,430,067	-	1,430,067	100.000%
	7		1,430,067				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 9 of 39
Preparer: Steve Dihel

Customer Class: Multi-residential [69023]

Meter Size: 3"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	3.87	-	0.000%
150,000	1.00	1	150,000	150,000	2.87	580,000	23.258%
154,000	-	1	-	150,000	2.87	591,467	23.258%
164,000	1.00	2	164,000	314,000	1.87	620,133	48.687%
168,000	-	2	-	314,000	1.87	627,600	48.687%
173,000	0.87	3	149,933	463,933	1.00	636,933	71.935%
181,000	1.00	4	181,000	644,933	-	644,933	100.000%
210,000	-	4	-	644,933	-	644,933	100.000%
214,000	-	4	-	644,933	-	644,933	100.000%
217,000	-	4	-	644,933	-	644,933	100.000%
221,000	-	4	-	644,933	-	644,933	100.000%
223,000	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
-	-	4	-	644,933	-	644,933	100.000%
	4		644,933				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 10 of 39
Preparer: Steve Dihel

Customer Class: Residential [69024]

Meter Size: 1"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	1	1	-	-	11	-	0.000%
2,000	5	6	10,000	10,000	6	22,000	29.412%
3,000	1	7	3,000	13,000	5	28,000	38.235%
4,000	4	11	16,000	29,000	1	33,000	85.294%
5,000	1	12	5,000	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
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-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
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-	-	12	-	34,000	-	34,000	100.000%
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-	-	12	-	34,000	-	34,000	100.000%
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-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
-	-	12	-	34,000	-	34,000	100.000%
	12		34,000				

Billing Analysis [contained in Volume II] | Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14

Preparer: Steve Dihel

Customer Class: Residential [69024]

Meter Size: 1"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	1	1	-	-	7.13	-	0.000%
2,000	2	3	4,267	4,267	5.00	14,267	18.338%
3,000	1	4	3,000	7,267	4.00	19,267	31.232%
4,000	4	8	16,000	23,267	-	23,267	100.000%
5,000	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
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-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
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-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
-	-	8	-	23,267	-	23,267	100.000%
	8		23,267				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 12 of 39
Preparer: Steve Dihel

Customer Class: Residential [69024]

Meter Size: 1"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	3.87	-	0.000%
2,000	2.87	3	5,733	5,733	1.00	7,733	53.416%
3,000	-	3	-	5,733	1.00	8,733	53.416%
4,000	-	3	-	5,733	1.00	9,733	53.416%
5,000	1.00	4	5,000	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
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-	-	4	-	10,733	-	10,733	100.000%
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-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
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-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
-	-	4	-	10,733	-	10,733	100.000%
	4		10,733				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14

Preparer: Steve Dihel

Customer Class: Multi-residential [69025]

Meter Size: 6"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	-	-	-	-	11	-	0.000%
77,000	1	1	77,000	77,000	10	847,000	6.395%
81,000	1	2	81,000	158,000	9	887,000	13.123%
105,000	1	3	105,000	263,000	8	1,103,000	21.844%
106,000	1	4	106,000	369,000	7	1,111,000	30.648%
108,000	1	5	108,000	477,000	6	1,125,000	39.618%
110,000	1	6	110,000	587,000	5	1,137,000	48.754%
113,000	1	7	113,000	700,000	4	1,152,000	58.140%
116,000	1	8	116,000	816,000	3	1,164,000	67.774%
117,000	1	9	117,000	933,000	2	1,167,000	77.492%
120,000	1	10	120,000	1,053,000	1	1,173,000	87.458%
151,000	1	11	151,000	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
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-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
-	-	11	-	1,204,000	-	1,204,000	100.000%
	11		1,204,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 14 of 39
Preparer: Steve Dihel

Customer Class: Multi-residential [69025]

Meter Size: 6"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	-	-	-	-	8.00	-	0.000%
77,000	-	-	-	-	8.00	616,000	0.000%
81,000	-	-	-	-	8.00	648,000	0.000%
105,000	-	-	-	-	8.00	840,000	0.000%
106,000	1	1	106,000	106,000	7.00	848,000	11.265%
108,000	1	2	108,000	214,000	6.00	862,000	22.742%
110,000	1	3	110,000	324,000	5.00	874,000	34.431%
113,000	1	4	113,000	437,000	4.00	889,000	46.440%
116,000	1	5	116,000	553,000	3.00	901,000	58.767%
117,000	1	6	117,000	670,000	2.00	904,000	71.201%
120,000	1	7	120,000	790,000	1.00	910,000	83.953%
151,000	1	8	151,000	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
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-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
-	-	8	-	941,000	-	941,000	100.000%
	8		941,000				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 15 of 39
Preparer: Steve Dihel

Customer Class: Multi-residential [69025]

Meter Size: 6"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	3.00	-	0.000%
77,000	1.00	1	77,000	77,000	2.00	231,000	29.278%
81,000	1.00	2	81,000	158,000	1.00	239,000	60.076%
105,000	1.00	3	105,000	263,000	-	263,000	100.000%
106,000	-	3	-	263,000	-	263,000	100.000%
108,000	-	3	-	263,000	-	263,000	100.000%
110,000	-	3	-	263,000	-	263,000	100.000%
113,000	-	3	-	263,000	-	263,000	100.000%
116,000	-	3	-	263,000	-	263,000	100.000%
117,000	-	3	-	263,000	-	263,000	100.000%
120,000	-	3	-	263,000	-	263,000	100.000%
151,000	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
-	-	3	-	263,000	-	263,000	100.000%
	3		263,000				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 16 of 39
Preparer: Steve Dihel

Customer Class: Restaurant [69028]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	-	-	-	-	12	-	0.000%
70,000	1	1	70,000	70,000	11	840,000	6.108%
82,000	2	3	164,000	234,000	9	972,000	20.419%
85,000	1	4	85,000	319,000	8	999,000	27.836%
86,000	1	5	86,000	405,000	7	1,007,000	35.340%
89,000	1	6	89,000	494,000	6	1,028,000	43.106%
92,000	1	7	92,000	586,000	5	1,046,000	51.134%
100,000	1	8	100,000	686,000	4	1,086,000	59.860%
107,000	1	9	107,000	793,000	3	1,114,000	69.197%
111,000	1	10	111,000	904,000	2	1,126,000	78.883%
119,000	1	11	119,000	1,023,000	1	1,142,000	89.267%
123,000	1	12	123,000	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
-	-	12	-	1,146,000	-	1,146,000	100.000%
	12		1,146,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 17 of 39
Preparer: Steve Dihel

Customer Class: Restaurant [69028]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	-	-	-	-	8.13	-	0.000%
70,000	-	-	-	-	8.13	569,333	0.000%
82,000	1	1	82,000	82,000	7.13	666,933	10.277%
85,000	1	2	85,000	167,000	6.13	688,333	20.931%
86,000	1	3	86,000	253,000	5.13	694,467	31.710%
89,000	0	3	11,867	264,867	5.00	709,867	33.197%
92,000	1	4	92,000	356,867	4.00	724,867	44.728%
100,000	1	5	100,000	456,867	3.00	756,867	57.261%
107,000	1	6	107,000	563,867	2.00	777,867	70.672%
111,000	1	7	111,000	674,867	1.00	785,867	84.584%
119,000	-	7	-	674,867	1.00	793,867	84.584%
123,000	1	8	123,000	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
-	-	8	-	797,867	-	797,867	100.000%
	8		797,867				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 18 of 39
Preparer: Steve Dihel

Customer Class: Restaurant [69028]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	3.87	-	0.000%
70,000	1.00	1	70,000	70,000	2.87	270,667	20.107%
82,000	1.00	2	82,000	152,000	1.87	305,067	43.661%
85,000	-	2	-	152,000	1.87	310,667	43.661%
86,000	-	2	-	152,000	1.87	312,533	43.661%
89,000	0.87	3	77,133	229,133	1.00	318,133	65.818%
92,000	-	3	-	229,133	1.00	321,133	65.818%
100,000	-	3	-	229,133	1.00	329,133	65.818%
107,000	-	3	-	229,133	1.00	336,133	65.818%
111,000	-	3	-	229,133	1.00	340,133	65.818%
119,000	1.00	4	119,000	348,133	-	348,133	100.000%
123,000	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
-	-	4	-	348,133	-	348,133	100.000%
	4		348,133				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 19 of 39
Preparer: Steve Dihel

Customer Class: General Service [69029]

Meter Size: 5/8"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	39	39	-	-	158	-	0.000%
1,000	34	73	34,000	34,000	124	158,000	1.699%
2,000	6	79	12,000	46,000	118	282,000	2.299%
3,000	2	81	6,000	52,000	116	400,000	2.599%
4,000	10	91	40,000	92,000	106	516,000	4.598%
5,000	5	96	25,000	117,000	101	622,000	5.847%
6,000	12	108	72,000	189,000	89	723,000	9.445%
7,000	4	112	28,000	217,000	85	812,000	10.845%
8,000	4	116	32,000	249,000	81	897,000	12.444%
9,000	6	122	54,000	303,000	75	978,000	15.142%
10,000	2	124	20,000	323,000	73	1,053,000	16.142%
11,000	4	128	44,000	367,000	69	1,126,000	18.341%
12,000	2	130	24,000	391,000	67	1,195,000	19.540%
13,000	8	138	104,000	495,000	59	1,262,000	24.738%
15,000	4	142	60,000	555,000	55	1,380,000	27.736%
16,000	3	145	48,000	603,000	52	1,435,000	30.135%
17,000	4	149	68,000	671,000	48	1,487,000	33.533%
18,000	5	154	90,000	761,000	43	1,535,000	38.031%
19,000	3	157	57,000	818,000	40	1,578,000	40.880%
20,000	3	160	60,000	878,000	37	1,618,000	43.878%
21,000	3	163	63,000	941,000	34	1,655,000	47.026%
22,000	10	173	220,000	1,161,000	24	1,689,000	58.021%
23,000	2	175	46,000	1,207,000	22	1,713,000	60.320%
24,000	1	176	24,000	1,231,000	21	1,735,000	61.519%
26,000	2	178	52,000	1,283,000	19	1,777,000	64.118%
27,000	1	179	27,000	1,310,000	18	1,796,000	65.467%
28,000	3	145	84,000	639,000	52	2,095,000	31.934%
29,000	2	147	58,000	697,000	50	2,147,000	34.833%
30,000	2	149	60,000	757,000	48	2,197,000	37.831%
31,000	3	152	93,000	850,000	45	2,245,000	42.479%
36,000	2	154	72,000	922,000	43	2,470,000	46.077%
38,000	3	157	114,000	1,036,000	40	2,556,000	51.774%
39,000	1	158	39,000	1,075,000	39	2,596,000	53.723%
60,000	1	159	60,000	1,135,000	38	3,415,000	56.722%
111,000	1	160	111,000	1,246,000	37	5,353,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
-	-	160	-	1,246,000	37	1,246,000	62.269%
	197		2,001,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 20 of 39
Preparer: Steve Dihel

Customer Class: General Service [69029]

Meter Size: 5/8"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	25	25	-	-	107.60	-	0.000%
1,000	21	46	20,533	20,533	87.07	107,600	1.520%
2,000	5	51	10,000	30,533	82.07	194,667	2.260%
3,000	1	52	3,400	33,933	80.93	276,733	2.512%
4,000	6	58	24,533	58,467	74.80	357,667	4.328%
5,000	4	62	20,000	78,467	70.80	432,467	5.808%
6,000	9	71	54,000	132,467	61.80	503,267	9.805%
7,000	1	72	7,933	140,400	60.67	565,067	10.392%
8,000	4	76	32,000	172,400	56.67	625,733	12.761%
9,000	4	80	37,200	209,600	52.53	682,400	15.514%
10,000	2	82	20,000	229,600	50.53	734,933	16.995%
11,000	2	84	22,000	251,600	48.53	785,467	18.623%
12,000	-	84	-	251,600	48.53	834,000	18.623%
13,000	5	89	65,000	316,600	43.53	882,533	23.434%
15,000	3	92	45,000	361,600	40.53	969,600	26.765%
16,000	2	94	32,000	393,600	38.53	1,010,133	29.134%
17,000	4	98	68,000	461,600	34.53	1,048,667	34.167%
18,000	4	102	72,000	533,600	30.53	1,083,200	39.497%
19,000	2	105	40,533	574,133	28.40	1,113,733	42.497%
20,000	2	107	40,000	614,133	26.40	1,142,133	45.458%
21,000	3	110	63,000	677,133	23.40	1,168,533	50.121%
22,000	7	117	156,933	834,067	16.27	1,191,933	61.737%
23,000	1	118	23,000	857,067	15.27	1,208,200	63.439%
24,000	1	119	24,000	881,067	14.27	1,223,467	65.216%
26,000	1	120	26,000	907,067	13.27	1,252,000	67.140%
27,000	1	121	27,000	934,067	12.27	1,265,267	69.139%
28,000	2	123	59,733	993,800	10.13	1,277,533	73.560%
29,000	2	125	58,000	1,051,800	8.13	1,287,667	77.853%
30,000	2	127	60,000	1,111,800	6.13	1,295,800	82.295%
31,000	2	129	62,000	1,173,800	4.13	1,301,933	86.884%
36,000	1	130	36,000	1,209,800	3.13	1,322,600	89.548%
38,000	2	132	76,000	1,285,800	1.13	1,328,867	95.174%
39,000	0	132	5,200	1,291,000	1.00	1,330,000	95.559%
60,000	1	133	60,000	1,351,000	-	1,351,000	100.000%
111,000	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
-	-	133	-	1,351,000	-	1,351,000	100.000%
	133		1,351,000				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 21 of 39
Preparer: Steve Dihel

Customer Class: General Service [69029]

Meter Size: 5/8"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	13.60	14	-	-	50.40	-	0.000%
1,000	13.47	27	13,467	13,467	36.93	50,400	2.072%
2,000	1.00	28	2,000	15,467	35.93	87,333	2.379%
3,000	0.87	29	2,600	18,067	35.07	123,267	2.779%
4,000	3.87	33	15,467	33,533	31.20	158,333	5.159%
5,000	1.00	34	5,000	38,533	30.20	189,533	5.928%
6,000	3.00	37	18,000	56,533	27.20	219,733	8.697%
7,000	2.87	40	20,067	76,600	24.33	246,933	11.785%
8,000	-	40	-	76,600	24.33	271,267	11.785%
9,000	1.87	42	16,800	93,400	22.47	295,600	14.369%
10,000	-	42	-	93,400	22.47	318,067	14.369%
11,000	2.00	44	22,000	115,400	20.47	340,533	17.754%
12,000	2.00	46	24,000	139,400	18.47	361,000	21.446%
13,000	3.00	49	39,000	178,400	15.47	379,467	27.446%
15,000	1.00	50	15,000	193,400	14.47	410,400	29.754%
16,000	1.00	51	16,000	209,400	13.47	424,867	32.215%
17,000	-	51	-	209,400	13.47	438,333	32.215%
18,000	1.00	52	18,000	227,400	12.47	451,800	34.985%
19,000	0.87	52	16,467	243,867	11.60	464,267	37.518%
20,000	1.00	53	20,000	263,867	10.60	475,867	40.595%
21,000	-	53	-	263,867	10.60	486,467	40.595%
22,000	2.87	56	63,067	326,933	7.73	497,067	50.297%
23,000	1.00	57	23,000	349,933	6.73	504,800	53.836%
24,000	-	57	-	349,933	6.73	511,533	53.836%
26,000	1.00	58	26,000	375,933	5.73	525,000	57.836%
27,000	-	58	-	375,933	5.73	530,733	57.836%
28,000	0.87	59	24,267	400,200	4.87	536,467	61.569%
29,000	-	59	-	400,200	4.87	541,333	61.569%
30,000	-	59	-	400,200	4.87	546,200	61.569%
31,000	1.00	60	31,000	431,200	3.87	551,067	66.338%
36,000	1.00	61	36,000	467,200	2.87	570,400	71.877%
38,000	1.00	62	38,000	505,200	1.87	576,133	77.723%
39,000	0.87	63	33,800	539,000	1.00	578,000	82.923%
60,000	-	63	-	539,000	1.00	599,000	82.923%
111,000	1.00	64	111,000	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
-	-	64	-	650,000	-	650,000	100.000%
	64		650,000				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 22 of 39
Preparer: Steve Dihel

Customer Class: General Service [69030]

Meter Size: 1"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	-	-	-	-	12	-	0.000%
6,000	1	1	6,000	6,000	11	72,000	4.225%
8,000	4	5	32,000	38,000	7	94,000	26.761%
9,000	1	6	9,000	47,000	6	101,000	33.099%
12,000	1	7	12,000	59,000	5	119,000	41.549%
15,000	3	10	45,000	104,000	2	134,000	73.239%
19,000	2	12	38,000	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
-	-	12	-	142,000	-	142,000	100.000%
	12		142,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 23 of 39
Preparer: Steve Dihel

Customer Class: General Service [69030]

Meter Size: 1"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	-	-	-	-	8.13	-	0.000%
6,000	0	0	800	800	8.00	48,800	0.763%
8,000	3	3	24,000	24,800	5.00	64,800	23.664%
9,000	-	3	-	24,800	5.00	69,800	23.664%
12,000	1	4	12,000	36,800	4.00	84,800	35.115%
15,000	2	6	30,000	66,800	2.00	96,800	63.740%
19,000	2	8	38,000	104,800	-	104,800	100.000%
-	-	8	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 24 of 39
Preparer: Steve Dihel

Customer Class: General Service [69030]

Meter Size: 1"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	3.87	-	0.000%
6,000	0.87	1	5,200	5,200	3.00	23,200	13.978%
8,000	1.00	2	8,000	13,200	2.00	29,200	35.484%
9,000	1.00	3	9,000	22,200	1.00	31,200	59.677%
12,000	-	3	-	22,200	1.00	34,200	59.677%
15,000	1.00	4	15,000	37,200	-	37,200	100.000%
19,000	-	4	-	37,200	-	37,200	100.000%
-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 25 of 39
Preparer: Steve Dihel

Customer Class: General Service [69032]

Meter Size: 1.5"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	-	-	-	-	36	-	0.000%
4,000	1	1	4,000	4,000	35	144,000	0.646%
5,000	5	6	25,000	29,000	30	179,000	4.685%
6,000	6	12	36,000	65,000	24	209,000	10.501%
7,000	4	16	28,000	93,000	20	233,000	15.024%
8,000	1	17	8,000	101,000	19	253,000	16.317%
9,000	2	19	18,000	119,000	17	272,000	19.225%
10,000	1	20	10,000	129,000	16	289,000	20.840%
11,000	1	21	11,000	140,000	15	305,000	22.617%
13,000	1	22	13,000	153,000	14	335,000	24.717%
14,000	1	23	14,000	167,000	13	349,000	26.979%
19,000	1	24	19,000	186,000	12	414,000	30.048%
23,000	1	25	23,000	209,000	11	462,000	33.764%
24,000	1	26	24,000	233,000	10	473,000	37.641%
30,000	1	27	30,000	263,000	9	533,000	42.488%
31,000	1	28	31,000	294,000	8	542,000	47.496%
33,000	1	29	33,000	327,000	7	558,000	52.827%
35,000	1	30	35,000	362,000	6	572,000	58.481%
36,000	1	31	36,000	398,000	5	578,000	64.297%
38,000	1	32	38,000	436,000	4	588,000	70.436%
45,000	3	35	135,000	571,000	1	616,000	92.246%
48,000	1	36	48,000	619,000	-	619,000	100.000%
-	-	36	-	619,000	-	619,000	100.000%
-	-	36	-	619,000	-	619,000	100.000%
-	-	36	-	619,000	-	619,000	100.000%
-	-	36	-	619,000	-	619,000	100.000%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
-	-	27	-	263,000	9	263,000	42.488%
	36		619,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 26 of 39
Preparer: Steve Dihel

Customer Class: General Service [69032]

Meter Size: 1.5"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	-	-	-	-	24.40	-	0.000%
4,000	1	1	4,000	4,000	23.40	97,600	0.938%
5,000	3	4	15,000	19,000	20.40	121,000	4.456%
6,000	5	9	30,000	49,000	15.40	141,400	11.492%
7,000	1	10	7,933	56,933	14.27	156,800	13.352%
8,000	0	10	1,067	58,000	14.13	171,067	13.602%
9,000	1	11	9,000	67,000	13.13	185,200	15.713%
10,000	1	12	10,000	77,000	12.13	198,333	18.058%
11,000	1	13	11,000	88,000	11.13	210,467	20.638%
13,000	1	14	13,000	101,000	10.13	232,733	23.687%
14,000	1	15	14,000	115,000	9.13	242,867	26.970%
19,000	1	16	19,000	134,000	8.13	288,533	31.426%
23,000	-	16	-	134,000	8.13	321,067	31.426%
24,000	1	17	24,000	158,000	7.13	329,200	37.054%
30,000	1	18	30,000	188,000	6.13	372,000	44.090%
31,000	-	18	-	188,000	6.13	378,133	44.090%
33,000	1	19	33,000	221,000	5.13	390,400	51.829%
35,000	1	20	35,000	256,000	4.13	400,667	60.038%
36,000	1	21	36,000	292,000	3.13	404,800	68.480%
38,000	1	22	38,000	330,000	2.13	411,067	77.392%
45,000	2	24	90,000	420,000	0.13	426,000	98.499%
48,000	0	24	6,400	426,400	-	426,400	100.000%
-	-	24	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 27 of 39
Preparer: Steve Dihel

Customer Class: General Service [69032]

Meter Size: 1.5"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	11.60	-	0.000%
4,000	-	-	-	-	11.60	46,400	0.000%
5,000	2.00	2	10,000	10,000	9.60	58,000	5.192%
6,000	1.00	3	6,000	16,000	8.60	67,600	8.307%
7,000	2.87	6	20,067	36,067	5.73	76,200	18.726%
8,000	0.87	7	6,933	43,000	4.87	81,933	22.326%
9,000	1.00	8	9,000	52,000	3.87	86,800	26.999%
10,000	-	8	-	52,000	3.87	90,667	26.999%
11,000	-	8	-	52,000	3.87	94,533	26.999%
13,000	-	8	-	52,000	3.87	102,267	26.999%
14,000	-	8	-	52,000	3.87	106,133	26.999%
19,000	-	8	-	52,000	3.87	125,467	26.999%
23,000	1.00	9	23,000	75,000	2.87	140,933	38.941%
24,000	-	9	-	75,000	2.87	143,800	38.941%
30,000	-	9	-	75,000	2.87	161,000	38.941%
31,000	1.00	10	31,000	106,000	1.87	163,867	55.036%
33,000	-	10	-	106,000	1.87	167,600	55.036%
35,000	-	10	-	106,000	1.87	171,333	55.036%
36,000	-	10	-	106,000	1.87	173,200	55.036%
38,000	-	10	-	106,000	1.87	176,933	55.036%
45,000	1.00	11	45,000	151,000	0.87	190,000	78.401%
48,000	0.87	12	41,600	192,600	-	192,600	100.000%
-	-	12	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 28 of 39
Preparer: Steve Dihel

Customer Class: General Service [69033]

Meter Size: 2"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	-	-	-	-	35	-	0.000%
3,000	3	3	9,000	9,000	32	105,000	2.256%
4,000	5	8	20,000	29,000	27	137,000	7.268%
5,000	4	12	20,000	49,000	23	164,000	12.281%
6,000	2	14	12,000	61,000	21	187,000	15.288%
7,000	3	17	21,000	82,000	18	208,000	20.551%
8,000	4	21	32,000	114,000	14	226,000	28.571%
9,000	1	22	9,000	123,000	13	240,000	30.827%
10,000	2	24	20,000	143,000	11	253,000	35.840%
11,000	3	27	33,000	176,000	8	264,000	44.110%
12,000	1	28	12,000	188,000	7	272,000	47.118%
15,000	1	29	15,000	203,000	6	293,000	50.877%
17,000	1	30	17,000	220,000	5	305,000	55.138%
33,000	1	31	33,000	253,000	4	385,000	63.409%
34,000	2	33	68,000	321,000	2	389,000	80.451%
38,000	1	34	38,000	359,000	1	397,000	89.975%
40,000	1	35	40,000	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	35	-	399,000	-	399,000	100.000%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
-	-	33	-	321,000	2	321,000	80.451%
	35		399,000				

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 29 of 39
Preparer: Steve Dihel

Customer Class: General Service [69033]

Meter Size: 2"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	-	-	-	-	24.40	-	0.000%
3,000	1	1	3,000	3,000	23.40	73,200	0.919%
4,000	4	5	16,533	19,533	19.27	96,600	5.982%
5,000	1	6	5,000	24,533	18.27	115,867	7.513%
6,000	2	8	12,000	36,533	16.27	134,133	11.188%
7,000	2	10	14,933	51,467	14.13	150,400	15.762%
8,000	3	13	25,067	76,533	11.00	164,533	23.438%
9,000	-	13	-	76,533	11.00	175,533	23.438%
10,000	2	15	20,000	96,533	9.00	186,533	29.563%
11,000	2	17	22,000	118,533	7.00	195,533	36.301%
12,000	1	18	12,000	130,533	6.00	202,533	39.976%
15,000	-	18	-	130,533	6.00	220,533	39.976%
17,000	1	19	17,000	147,533	5.00	232,533	45.182%
33,000	1	20	33,000	180,533	4.00	312,533	55.288%
34,000	2	22	68,000	248,533	2.00	316,533	76.113%
38,000	1	23	38,000	286,533	1.00	324,533	87.750%
40,000	1	24	40,000	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
-	-	24	-	326,533	-	326,533	100.000%
	24		326,533				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 30 of 39
Preparer: Steve Dihel

Customer Class: General Service [69033]

Meter Size: 2"

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	-	-	-	-	10.60	-	0.000%
3,000	2.00	2	6,000	6,000	8.60	31,800	8.280%
4,000	0.87	3	3,467	9,467	7.73	40,400	13.063%
5,000	3.00	6	15,000	24,467	4.73	48,133	33.763%
6,000	-	6	-	24,467	4.73	52,867	33.763%
7,000	0.87	7	6,067	30,533	3.87	57,600	42.134%
8,000	0.87	8	6,933	37,467	3.00	61,467	51.702%
9,000	1.00	9	9,000	46,467	2.00	64,467	64.121%
10,000	-	9	-	46,467	2.00	66,467	64.121%
11,000	1.00	10	11,000	57,467	1.00	68,467	79.301%
12,000	-	10	-	57,467	1.00	69,467	79.301%
15,000	1.00	11	15,000	72,467	-	72,467	100.000%
17,000	-	11	-	72,467	-	72,467	100.000%
33,000	-	11	-	72,467	-	72,467	100.000%
34,000	-	11	-	72,467	-	72,467	100.000%
38,000	-	11	-	72,467	-	72,467	100.000%
40,000	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
-	-	11	-	72,467	-	72,467	100.000%
	11		72,467				

This bill code had a rate change between bill cycles. Therefore, the number of bills are based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 31 of 39
Preparer: Steve Dihel

Customer Class: New Account Charge [69052]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	36	36	-	-	-	-	100.000%
-	-	36	-	-	-	-	100.000%
-	-	36	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 32 of 39
Preparer: Steve Dihel

Customer Class: New Account Charge [69052]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	5	5	-	-	-	-	100.000%
-	-	5	-	-	-	-	100.000%
-	-	5	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 33 of 39
Preparer: Steve Dihel

Customer Class: New Account Charge [69052]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	31.00	31	-	-	-	-	100.000%
-	-	31	-	-	-	-	100.000%
-	-	31	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 34 of 39
Preparer: Steve Dihel

Customer Class: Reconnect Charge [69055]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	88	88	-	-	-	-	100.000%
-	-	88	-	-	-	-	100.000%
-	-	88	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 35 of 39
Preparer: Steve Dihel

Customer Class: Reconnect Charge [69055]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Jan 1 - Sept 4, 2005							
-	67	67	-	-	-	-	100.000%
-	-	67	-	-	-	-	100.000%
-	-	67	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 36 of 39
Preparer: Steve Dihel

Customer Class: Reconnect Charge [69055]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	21.00	21	-	-	-	-	100.000%
-	-	21	-	-	-	-	100.000%
-	-	21	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 37 of 39
Preparer: Steve Dihel

Customer Class: Reuse, Wildflower Club & Golf Course [69090]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]÷5	(8) Percentage of Total
Period: Jan 1 - Dec 31, 2005							
-	11	11	-	-	-	-	100.000%
-	-	11	-	-	-	-	100.000%
-	-	11	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
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Preparer: Steve Dihel

Customer Class: Reuse, Wildflower Club & Golf Course [69090]

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
Period: Jan 1 - Sept 4, 2005							
-	8	8	-	-	-	-	100.000%
-	-	8	-	-	-	-	100.000%
-	-	8	-	-	-	-	100.000%
-	-

Billing Analysis [contained in Volume II]

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060258-SU
Test Year End: December 31, 2005
Water [ ] or Sewer [x]
Interim [ ] or Final [x]
Historic [x] or Projected [ ]

Schedule: E-14
Page 39 of 39
Preparer: Steve Dihel

Customer Class: Reuse, Wildflower Club & Golf Course [69090]

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+5	(8) Percentage of Total
Period: Sept 5 - Dec 31, 2005							
-	3.00	3	-	-	-	-	100.000%
-	-	3	-	-	-	-	100.000%
-	-	3	-	-	-	-	100.000%
-	-