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October 9, 2001

## VIA FEDERAL EXPRESS

Blanca S. Bayo, Director  
Division of Records and Reporting  
FLORIDA PUBLIC SERVICE COMMISSION  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket No. 010492-WS  
Supplemental Filing Information In Support of Application for General  
Water and Sewer Service Rate Increase in Orange County by Zellwood  
Station Co-Op, Inc.

Dear Ms. Bayo:

We are sending the following supplemental filing materials in support of the  
above-referenced Application for General Water and Sewer Rate Increase in Orange  
County (the "Application") by Zellwood Station Co-Op, Inc. (the "Applicant"):

1. Two (2) copies of a revised map showing the location and size of the  
Applicant's distribution and collection lines, plant sites, and the location  
and respective classification of Applicant's customers.

APP \_\_\_\_\_  
CAF \_\_\_\_\_  
CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
LEG \_\_\_\_\_  
OPC \_\_\_\_\_  
PAI \_\_\_\_\_  
RGO \_\_\_\_\_  
SEC \_\_\_\_\_  
SER \_\_\_\_\_  
OTH \_\_\_\_\_

2. Sixteen (16) copies of the following substitute schedules to be used for  
the Minimum Filing Requirements supporting the Application:

- a) Substitute MFR Schedule A-1, Calculation of Average Rate Base  
for Test Year (Water).

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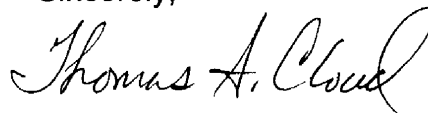
Blanca S. Bayo, Director  
Florida Public Service Commission  
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- b) Substitute MFR Schedule A-2, Calculation of Average Rate Base for Test Year (Sewer).
- c) Substitute MFR Schedule A-3, Schedule of Adjustments to Rate Base.
- d) Substitute MFR Schedule A-5, Water Plant in Service by Primary Account Beginning and End of Year Average.
- e) Substitute MFR Schedule A-6, Sewer Plant In Service by Primary Account Beginning and End of Year Average.
- f) Substitute MFR Schedule A-7, Non-Used and Useful Plant - Summary.
- g) Substitute MFR Schedule B-1, Schedule of Water Net Operating Income.
- h) Substitute MFR Schedule B-2, Schedule of Wastewater Net Operating Income.
- i) Substitute MFR Schedule B-3, Schedule of Adjustments to Operating Income.
- j) Substitute MFR Schedule B-13, Net Depreciation Expense - Water.
- k) Substitute MFR Schedule B-14, Net Depreciation Expense - Sewer.
- l) Substitute MFR Schedule B-15, Taxes Other Than Income.
- m) Substitute for MFR Schedules D-1 and D-2, Schedule of Requested Cost of Capital Beginning and End of Year Average (Water and Sewer).
- n) Substitute MFR Schedule E-1, Rate Schedule - Water and Sewer.
- o) Substitute MFR Schedule E-1A, Water Rate Development Schedule.

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Florida Public Service Commission  
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- p) Substitute MFR Schedule E-1B, Wastewater Rate Development Schedule.
  - q) Substitute MFR Schedule E-2, Revenue Schedule at Present and Proposed Rates.
  - r) Substitute MFR Schedule E-13, Projected Test Year Revenue Calculation.
3. Sixteen (16) copies of the revised Direct Testimony of Charles K. Lewis.

Sincerely,



Thomas A. Cloud, Esquire

GRAY, HARRIS & ROBINSON, P.A.

TAC:gcj

Enclosures

cc: Zellwood Board of Directors (without attachments)  
Julian Coto (without attachments)  
Gary Morse (without attachments)

## Schedule of Water Rate Base

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Interim ☐ Final ☒  
Historical ☒ Projected ☐

REVISED 10/01/01

Schedule: A-1  
Page 1 of 2  
Preparer: C. K. Lewis

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$1,813,479	0	\$1,813,479	A-5
2	Utility Land & Land Rights	5,200	0	5,200	A-5
3	Less: Non-Used & Useful Plant	0	(156,065)	(156,065)	A-7
4	Pro Forma Plant	0	\$65,000	65,000	A-3
5	Less: Accumulated Depreciation	(756,336)	(\$2,071)	(758,408)	A-3
6	Less: CIAC	(1,197,356)	0	(1,197,356)	A-12
7	Accumulated Amortization of CIAC	434,260	0	434,260	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Non-Used & Useful Acc Depreciation	0	\$66,861	66,861	A-3/A-9
11	Working Capital Allowance	19,533	209	19,743	A-17
12	Total Rate Base	<u>\$318,779</u> =====	<u>(\$26,066)</u> =====	<u>\$292,713</u> =====	

## Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
interim ☐ Final ☒  
Historical ☒ Projected ☐

REVISED 10/01/01

Schedule: A-2  
Page 1 of 2  
Preparer: C. K. Lewis

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$2,056,550	0	\$2,056,550	A-6
2	Utility Land & Land Rights	57,400	0	57,400	A-6
3	Less: Non-Used & Useful Plant	0	(374,241)	(374,241)	A-7
4	Pro Forma Plant	0	\$1,207,300	1,207,300	A-3
5	Less: Accumulated Depreciation	(1,204,633)	(\$62,346)	(1,266,978)	A-3
6	Less: CIAC	(1,215,684)	0	(1,215,684)	A-12
7	Accumulated Amortization of CIAC	547,053	0	547,053	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Non-Used & Useful Acc Depreciation	0	\$263,384	263,384	A-3/A-8
11	Working Capital Allowance	20,691	7,477	28,168	A-17
12	Total Rate Base	<u>\$261,377</u> =====	<u>\$1,041,575</u> =====	<u>\$1,302,952</u> =====	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
 Docket No.: 010492-WS  
 Test Year Ended: December 31, 2000  
 Interim ☐ Final ☒  
 Historic ☒ or Projected ☐

REVISED 10/01/01

Schedule: A-3  
 Page 1 of 1  
 Preparer: C. K. Lewis/ J. Coto

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

Line No.	Description	Water	Sewer	Non Used & Useful %	Non Used & Useful Water Plant	Non Used & Useful Sewer Plant	Depre Rate	Acc Depre Water	Non Used & Useful Acc Depre Water	Acc Depre Sewer	Non Used & Useful Acc Depre Sewer
1	Acct. 330 New Hydropneumatic Tank	\$55,000		9.00%	\$4,950		2.86%	(\$1,571)	\$141		
2	Acct 361 TV/Refurbish Sewer Lines		\$91,800	9.00%		\$8,262	2.22%			(\$2,040)	\$184
3	Acct 334 Water Meter Replacements	\$10,000		9.00%	\$900		5.00%	(\$500)	\$45		
4	Acct 380 Reuse Plant		\$965,500	0.00%		\$0	5.56%			(\$53,639)	\$0
5	Acct 360 Reuse Force Main		\$75,000	0.00%		\$0	3.33%			(\$2,500)	\$0
6	Acct 371 Reuse Pump Station		\$75,000	0.00%		\$0	5.56%			(\$4,167)	\$0
7	Totals	\$65,000	\$1,207,300	Totals	\$5,850	\$8,262	Totals	(\$2,071)	\$186	(\$62,346)	\$184
8	Proposed ProForma Adjustment Full Year	\$65,000	\$1,207,300		\$5,850	\$8,262		(\$2,071)	\$186	(\$62,346)	\$184

## Explanations:

New Hydro Tank - to replace old one that is at the end of its useful life.

TV/Refurbish Sewer Lines - The collection system is almost 30 years old. Zellwood needs to perform this to correct any cracks/broken pipe which will extend the life of the wastewater collection system.

Water Meter Replacements - program designed to replace approximately 200 water meters installed some 20+ years ago.

Reuse Plant/Force Main/Pump Station - Per Condition #12 and 32 of the CUP (permit no. 2-095-0231NRM2) Zellwood is required to construct a reuse facility.

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

REVISED 10/01/01

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Historic [X] or Projected [ ]

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

Schedule: A-5  
Page 1 of 1  
Preparer: C.K. Lewis

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	59,836	59,836	59,836	0.00%	0
3	302.1 Franchises	5,333	5,333	5,333	0.00%	0
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	5,200	5,200	5,200	0.00%	0
7	304.2 Structures & Improvements	28,770	28,770	28,770	10.00%	2,877
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	20,533	20,533	20,533	10.00%	2,053
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment	29,135	29,135	29,135	10.00%	2,914
14	311.2 Pumping Equipment	29,135	29,135	29,135	10.00%	2,914
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment	52,872	52,872	52,872	10.00%	5,287
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	176,667	176,667	176,667	9.00%	15,900
25	331.4 Transm. & Distribution Mains	975,181	975,181	975,181	9.00%	87,766
26	333.4 Services	124,088	124,088	124,088	9.00%	11,168
27	334.4 Meters & Meter Installations	188,057	188,057	188,057	9.00%	16,925
28	335.4 Hydrants	78,372	78,372	78,372	9.00%	7,053
29	339.4 Other Plant & Misc. Equipment	12,073	12,073	12,073	10.00%	1,207
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	9,827	9,827	9,827	0.00%	0
34	341.5 Transportation Equipment	1,250	1,250	1,250	0.00%	0
35	342.5 Stores Equipment	18,076	18,076	18,076	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	2,089	2,089	2,089	0.00%	0
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment	2,089	2,089	2,089	0.00%	0
41	348.5 Other Tangible Plant	95	95	95	0.00%	0
42	Utility Plant Less Land	1,813,479	1,813,479	1,813,479		\$ 156,065
43	Utility Land & Land Rights	5,200	5,200	5,200		0
	TOTAL	\$ 1,818,679	\$ 1,818,679	\$ 1,818,679		\$ 156,065

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

REVISED 10/01/01

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No : 010492-WS  
Test Year Ended: December 31, 2000  
Historic [X] or Projected [ ]

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

Schedule: A-6  
Page 1 of 1  
Preparer: C K, Lewis

Recap Schedules: A-2,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$87,748	\$87,748	\$87,748	0.00%	\$0
3	352.1 Franchises	8,113	8,113	8,113	0.00%	0
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	57,400	57,400	57,400	35.00%	20,090
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	110,726	110,726	110,726	9.00%	9,965
9	361.2 Collection Sewers - Gravity	979,990	979,990	979,990	9.00%	88,199
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	124,088	124,088	124,088	9.00%	11,168
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment	154,098	154,098	154,098	35.00%	53,934
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	11,508	11,508	11,508	35.00%	4,028
24	380.4 Treatment & Disposal Equipment	533,876	533,876	533,876	35.00%	186,857
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment	10,204	10,204	10,204	0.00%	0
32	391.5 Transportation Equipment	1,321	1,321	1,321	0.00%	0
33	392.5 Stores Equipment	3,063	3,063	3,063	0.00%	0
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	31,815	31,815	31,815	0.00%	0
40	Utility Plant Less Land	2,056,550	2,056,550	2,056,550		374,241
	Utility Land & Land Rights	57,400	57,400	57,400		0
	TOTAL	\$ 2,113,950	\$ 2,113,950	\$ 2,113,950		\$ 374,241



Company: Zellwood Station Co-op, Inc. Explanation: Provide a summary of the items  
 Docket No.: 010492-WS included in non-used and useful plant for  
 Test Year Ended: December 31, 200 the test year. Provide additional support  
 schedules, if necessary.

Schedule: A-7  
 Page 1 of 1  
 Preparer: C.K. Lewis

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service	1,813,479	(156,065)	1,657,414
2	Land	5,200	0	5,200
3	Accumulated Depreciation	(756,336)	66,674	(689,662)
4	Other (Explain)	0	0	0
5	Total	<u>\$1,062,342</u>	<u>(\$89,390)</u>	<u>\$972,952</u>
<b>SEWER</b>				
6	Plant in Service	2,056,550	(374,241)	1,682,309
7	Land	57,400	0	57,400
8	Accumulated Depreciation	(1,204,633)	263,198	(941,435)
9	Other (Explain)	0	0	0
10	Total	<u>\$909,317</u>	<u>(\$111,043)</u>	<u>\$798,274</u>

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

## Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Historic [X] or Projected [ ]

REVISED 10/01/01

Schedule: B-1

Page 1 of 1

Preparer: C.K. Lewis

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$236,012	\$18,846	\$254,858	(\$40,583)	\$214,275	B-4
2	Operation & Maintenance	156,268	1,875	157,943	0	157,943	B-5
3	Depreciation, net of CIAC Amort.	23,863	(2,443)	21,420	0	21,420	B-13
4	Taxes Other Than Income	\$26,597	(10,721)	15,876	(1,826)	14,050	B-15
5	Provision for Income Taxes	0	0	0	0	0	C-1
6	OPERATING EXPENSES	206,728	(11,489)	195,239	(1,826)	193,413	
7	NET OPERATING INCOME	\$29,284	\$30,335	\$59,619	(\$38,757)	\$20,862	
8	RATE BASE	\$318,779	(\$26,066)	\$292,713		\$292,713	A-1
9	RATE OF RETURN	9.19%		20.37%		7.13%	D-1

## Schedule of Wastewater Net Operating Income

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Historic [X] or Projected [ ]

REVISED 10/01/01

Florida Public Service Commission

Schedule: B-2

Page 1 of 1

Preparer: C.K. Lewis

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$256,638	\$4,054	\$260,692	\$184,540	\$445,232	B-4
2	Operation & Maintenance	165,525	59,820	225,345	0	225,345	B-6
3	Depreciation, net of CIAC Amort.	45,251	58,698	103,949	0	103,949	B-14
4	Taxes Other Than Income	28,193	(13,424)	14,769	8,304	23,074	B-15
5	Provision for Income Taxes	0	0	0	0	0	C-1
6	OPERATING EXPENSES	238,969	105,094	344,063	8,304	352,368	
7	NET OPERATING INCOME	\$17,669	(\$101,040)	(\$83,371)	\$176,236	\$92,864	
8	RATE BASE	\$261,377	\$1,041,575	\$1,302,952		\$1,302,952	A-2
9	RATE OF RETURN	6.76%		-6.40%		7.13%	D-1

## Schedule of Adjustments to Operating Income

REVISED 10/01/01

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Historic [X] or Projected [ ]

Schedule: B-3

Page 1 of 2

Preparer: C. K. Lewis

**WATER**

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

Line No.	Description	Water	Supporting Schedules
1	A. REVENUES		
2	1. Difference between Booked and Annualized Revenues	\$18,846	B-4
3			
4	B. OPERATIONS & MAINTENANCE EXPENSES:		
5	1. Reclassify payroll taxes consistent with NARUC	(\$4,195)	B-5a/B-15
6			
7	2. Rehab of distribution lines	5,000	B-5a
8			
9	3. 5 year amortization of inspection/repair of storage tank	1,000	B-5a
10			
11	4. 7 year amortization of leak detection program	1,071	B-5a
12			
13	5. Inspection of wells	1,000	B-5a
14			
15	6. Reamortization of existing rate case expense and rate case expense		
16	associated with this docket.	<u>(\$2,202)</u>	B-5a
17	<b>SUBTOTAL O&amp;M EXPENSE</b>	1,675	
18			
19	C. DEPRECIATION NET OF CIAC AMORTIZATION:		
20	1. Non Used & Useful Plant	(4,514)	B-13
21			
22	2. Proforma Plant	<u>\$2,071</u>	A-3
23	<b>SUBTOTAL DEPRECIATION EXPENSE NET OF CIAC AMORTIZATION</b>	(2,443)	
24			
25	D. AMORTIZATION:	\$0	
26			
27	E. TAXES OTHER THAN INCOME:		
28	1. To remove "Payroll Taxes" from the "Wages & Salaries" account 601/701	\$4,195	B-15
29			
30	2. Adjust RAF to reflect correct to double booking of 1999/2000 RAF's in 2000	(11,609)	B-15
31			
32	3. Calculate RAF impact due to difference between booked and annualized revenue	888	B-1 - Line 30
33			
34	F. INCOME TAXES:	0	
35	<b>SUBTOTAL TAXES OTHER THAN INCOME</b>	(6,526)	
36			
37	<b>TOTAL WATER PRESENT EXPENSE ADJUSTMENTS:</b>	(\$7,294)	
38			
39	<b>TOTAL WATER PRESENT INCOME ADJUSTMENTS:</b>	\$26,140	
		=====	

## Schedule of Adjustments to Operating Income

REVISED 10/01/01

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.

Docket No.: 010492-WS

Test Year Ended: December 31, 2000

Historic [X] or Projected [ ]

Schedule: B-3

Page 2 of 2

Preparer: C. K. Lewis

**SEWER**

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

Line No.	Description	Sewer	Supporting Schedules
1	A. REVENUES		
2	1. Difference between Booked and Annualized Reveunes	\$4,054	B-4
3			
4	B. OPERATIONS & MAINTENANCE EXPENSES (see Schedules		
5	1. Reclassify payroll taxes consistent with NARUC	(\$3,029)	B-5a/B-15
6			
7	2. Increase operator staffing requirements	60,400	B-6a
8			
9	3. Decreased sludge removal cost due to reuse plant efficiency	(4,775)	B-6a
10			
11	4. Increase power usage for reuse plant	10,465	B-6a
12			
13	5. Decreased chemicale to reuse plant efficiency	(5,527)	B-6a
14			
15	6. Contracted labor to repair/maintain Lift Statlons	3,500	B-6a
16			
17	7. Reamortization of existing rate case expense and rate case expense		
18	associated with this docket.	(2,320)	B-6a
19			
20	8. Increased cost due to new Class I reuse plant	<u>1,106</u>	B-6a
21	<b>SUBTOTAL O&amp;M EXPENSE</b>	59,819	
22			
23	C. DEPRECIATION NET OF CIAC AMORTIZATION:		
24	1. Non Used & Useful Plant	(3,647)	B-14
25			
26	2. Proforma Plant	<u>62,346</u>	A-3
27	<b>SUBTOTAL DEPRECIATION EXPENSE NET OF CIAC AMORTIZATION</b>	58,698	
28			
29			
30	D. AMORTIZATION:	\$0	
31			
32	E. TAXES OTHER THAN INCOME:		
33	1. To remove "Payroll Taxes" from the "Wages & Salaries" account 601/701	(\$3,029)	B-15
34			
35	2. Adjust RAF to reflect correct to double booking of 1999/2000 RAF's in 2000	(13,615)	B-15
36			
37	3. Calculate RAF impact due to difference between booked and annualized revenue	191	B-2 - Line 35
38			
39	F. INCOME TAXES:	<u>0</u>	
40	<b>SUBTOTAL TAXES OTHER THAN INCOME</b>	(16,453)	
41			
42	<b>TOTAL WASTEWATER PRESENT EXPENSE ADJUSTMENTS:</b>	\$102,064	
43			
44	<b>TOTAL WASTEWATER PRESENT INCOME ADJUSTMENTS:</b>	(\$98,010)	
		=====	

## Net Depreciation Expense - Water

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000

REVISED 10/01/01

Schedule: B-13  
Page 1 of 1  
Preparer: C.K. Lewis  
Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$1,496		\$1,496	0.00%	\$0
3	302.1 Franchises	\$138		\$138	0.00%	\$0
4	339.1 Other Plant & Misc. Equipment	\$0		\$0	0.00%	\$0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	\$0		\$0	0.00%	\$0
7	305.2 Collect. & Impound. Reservoirs	\$0		\$0	0.00%	\$0
8	306.2 Lake, River & Other Intakes	\$0		\$0	0.00%	\$0
9	307.2 Wells & Springs	\$684		\$684	10.00%	\$68
10	308.2 Infiltration Galleries & Tunnels	\$0		\$0	0.00%	\$0
11	309.2 Supply Mains	\$0		\$0	0.00%	\$0
12	310.2 Power Generation Equipment	\$1,457		\$1,457	10.00%	\$146
13	311.2 Pumping Equipment	\$1,457		\$1,457	10.00%	\$146
14	339.2 Other Plant & Misc. Equipment	\$0		\$0	0.00%	\$0
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements	\$872		\$872	10.00%	\$87
17	320.3 Water Treatment Equipment	\$2,403		\$2,403	10.00%	\$240
18	339.3 Other Plant & Misc. Equipment	\$0		\$0	10.00%	\$0
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements	\$0		\$0	0.00%	\$0
21	330.4 Distr. Reservoirs & Standpipes	\$4,522	\$1,571	\$6,093	9.00%	\$548
22	331.4 Transm. & Distribution Mains	\$21,671		\$21,671	9.00%	\$1,950
23	333.4 Services	\$3,102		\$3,102	9.00%	\$279
24	334.4 Meters & Meter Installations	\$9,403	\$500	\$9,903	9.00%	\$891
25	335.4 Hydrants	\$1,742		\$1,742	9.00%	\$157
26	339.4 Other Plant & Misc. Equipment	\$9		\$9	9.00%	\$1
27	GENERAL PLANT					
28	304.5 Structures & Improvements	\$0		\$0	0.00%	\$0
29	340.5 Office Furniture & Equipment	\$655		\$655	0.00%	\$0
30	341.5 Transportation Equipment	\$208		\$208	0.00%	\$0
31	342.5 Stores Equipment	\$0		\$0	0.00%	\$0
32	343.5 Tools, Shop & Garage Equipment	\$1,130		\$1,130	0.00%	\$0
33	344.5 Laboratory Equipment	\$0		\$0	0.00%	\$0
34	345.5 Power Operated Equipment	\$0		\$0	0.00%	\$0
35	346.5 Communication Equipment	\$0		\$0	0.00%	\$0
36	347.5 Miscellaneous Equipment	\$139		\$139	0.00%	\$0
37	348.5 Other Tangible Plant	\$10		\$10	0.00%	\$0
38	TOTAL DEPRECIATION EXPENSE	\$ 51,097	\$ 2,071	\$ 53,169		\$ 4,514
39	LESS: AMORTIZATION OF CIAC	27,234	0	27,234	0.00%	0
40	NET DEPRECIATION EXPENSE - WATER	\$ 23,863	\$ 2,071	\$ 25,934		\$ 4,514

## Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Historic [ ] or Projected [ ]

REVISED 10/01/01

Schedule: B-14  
Page 1 of 1  
Preparer: C.K. Lewis  
Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$2,194		\$2,194	0.00%	\$0
3	352.1 Franchises	203		203	0.00%	0
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force	3,691	\$2,500	6,191	10.00%	619
8	361.2 Collection Sewers - Gravity	26,027	\$2,040	28,067	0.00%	0
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers	3,265		3,265	10.00%	327
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment	8,561	\$4,167	12,728	0.00%	0
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	360		360	9.00%	32
21	380.4 Treatment & Disposal Equipment	29,660	\$53,639	83,299	9.00% (1)	2,669
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment	680		680	0.00%	0
28	391.5 Transportation Equipment	220		220	0.00%	0
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment	191		191	0.00%	0
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant	3,182		3,182	0.00%	0
36	TOTAL DEPRECIATION EXPENSE	\$ 78,234	\$ 62,346	\$ 140,579		\$ 3,647
37	LESS: AMORTIZATION OF CIAC	32,983	0	32,983		0
38	NET DEPRECIATION EXPENSE - SEWER	\$ 45,251	\$ 62,346	\$ 107,596		\$ 3,647

Footnote:(1) New Reuse Plant is 100% Used &amp; Useful, whereas the existing sewer plant is 91% Used &amp; Useful.

## Taxes Other Than Income

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Historic [ ] or Projected [ ]

REVISED 10/01/01

Schedule: B-15  
Page 1 of 1  
Preparer: C.K. LEWIS  
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books	\$22,402	\$4,195	(1) 0	\$0	\$26,597
2	Adjustments to Test Year (Explain) Utility booked both 1999 and 2000 in Calendar Year 2000	(11,609)	0	0	0	(11,609)
3	Total Test Year Adjustments	(11,609)	0	0	0	(11,609)
4	Adjusted Test Year	10,793	4,195	0	0	14,988
5	RAFTs Assoc. with Revenue Increase	(938)				(938)
6	Total Balance	\$9,855	\$4,195	\$0	\$0	\$14,050
<b>SEWER</b>						
7	Test Year Per Books	\$25,164	\$3,029	\$0	\$0	\$28,193
8	Adjustments to Test Year (Explain) Utility booked both 1999 and 2000 in Calendar Year 2000	(13,615)				(13,615)
9	Total Test Year Adjustments	(13,615)	0	0	0	(13,615)
10	Adjusted Test Year	11,549	3,029	0	0	14,578
11	RAFTs Assoc. with Revenue Increase	8,495				8,495
12	Total Balance	\$20,044	\$3,029	\$0	\$0	\$23,074

Describe All Allocation Methods and Provide Calculations

## Footnotes:

(1) Zellwood Station Coop does not allocate down to the utility property tax expense associated with utility system assets.



Schedule of Requested Cost of Capital  
Beginning and End of Year Average

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Utility ☒ or Parent ☐  
Historic ☒ or Projected ☐

REVISED 10/01/01

Schedule: D-1  
Page 1 of 1  
Preparer: C.K. Lewis  
Subsidiary ☐ or Consolidated ☐

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Bank of America Loan # 2	\$1,160,232	72.71%	7.50%	5.45%
2	Bank of America Loan # 1	\$387,090	24.26%	6.90%	1.67%
3	Preferred Stock		0.00%		
4	Customer Deposits		0.00%		
5	Common Equity		0.00%		
6	Tax Credits - Zero Cost		0.00%		
7	Tax Credits - Wtd. Cost		0.00%		
8	Accum. Deferred Income Taxes		0.00%		
9	Other Zero Cost Capital (1)	\$48,343	3.03%	0.00%	0.00%
10	Total	\$1,595,665	100.00%		7.13%

Note: (1) \$50,000 Grant from St. Johns Water Management District issued on December 4, 1998.  
Supporting Schedules: D-2  
Recap Schedules: A-1,A-2

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

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Utility ☒ or Parent ☐  
Historic ☒ or Projected ☐

REVISED 10/01/01

Schedule: D-2  
Page 1 of 2  
Preparer: C.K. Lewis

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

	(1)	(2)	(3) Reconciliation Adjustments		(4)	(5)	(6)
Line No.	Class of Capital	Test Year Per Books	Specific	(Explain)		Prorata *	Reconciled To Requested Rate Base
1	Bank of America Loan # 2	\$1,200,000				(\$39,768)	\$1,160,232
2	Bank of America Loan # 1	\$400,358				(\$13,268)	\$387,090
3	Preferred Stock						
4	Common Equity						
5	Customer Deposits						
6	Tax Credits - Zero Cost						
7	Tax Credits - Wtd. Cost						
8	Accum. Deferred Income Tax						
9	Other Zero Cost Capital (1)	\$50,000				(\$1,657)	\$48,343
10	Total	\$1,650,358				(\$54,693)	\$1,595,665

Note: (1) \$50,000 Grant from St. Johns Water Management District issued on December 4, 1998.

\* List corresponding adjustments to rate base below:

Description	Amount
Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure applied to the rate base shown above.	

Supporting Schedules: A-19  
Recap Schedules: D-1

## Rate Schedule - WATER

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
 Docket No.: 010492-WS  
 Test Year Ended: December 31, 2000  
 Water [X] or Sewer [ ]

REVISED 10/01/01

Schedule: E-1  
 Page 1 of 2  
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
-----	-----	-----
Residential	BFC	BFC
5/8" x 3/4"	\$15.24	\$6.94
1"	\$38.11	\$17.34
1-1/2"	\$76.22	\$34.68
2"	\$121.95	\$55.48
4"	\$381.09	\$173.39
Gallage charge/MG	\$5.32 (1)	\$0.77
General Service		
5/8" x 3/4"	\$15.24	\$6.94
1"	\$38.11	\$17.34
1-1/2"	\$76.22	\$34.68
2"	\$121.95	\$55.48
4"	\$381.09	\$173.39
Gallage charge/MG	\$5.32	\$0.77
Other (list)		
5/8" x 3/4"	N/A	N/A
1"	N/A	N/A
1-1/2"	N/A	N/A
2"	N/A	N/A
Etc.	N/A	N/A
Gallage charge/MG	N/A	N/A

Note (1) Gallage charge/MG from 10,001 - 25,000 Usage

## Rate Schedule - SEWER

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
 Docket No.: 010492-WS  
 Test Year Ended: December 31, 2000  
 Water [ ] or Sewer [X]

REVISED 10/01/01

Schedule: E-1  
 Page 2 of 2  
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
-----	-----	-----
Residential	BFC	BFC
5/8" x 3/4"	\$20.57	\$17.94
1"		\$44.86
1-1/2"		\$89.71
2"		\$143.54
4"		\$448.55
Gallage charge/MG	N/A	(1) \$2.14
General Service		
5/8" x 3/4"	\$20.57	\$17.94
1"	\$51.43	\$44.86
1-1/2"	\$102.85	\$89.71
2"	\$164.56	\$143.54
4"	\$514.25	\$448.55
Gallage charge/MG		\$2.14
Other (list)		
5/8" x 3/4"	N/A	N/A
1"	N/A	N/A
1-1/2"	N/A	N/A
2"	N/A	N/A
Etc.	N/A	N/A
Gallage charge/MG	N/A	N/A

Note (1) Residential gallage cap of 10,000 gallons

# WATER RATE DEVELOPMENT SCHEDULE

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Water [X] or Sewer [ ]

REVISED 10/01/01

Florida Public Service Commission

Schedule: E-1A  
Page 1 of 1  
Preparer: C.K. Lewis

Explanation: Provide a schedule showing the base facility cost and gallonage cost used in the development.

OPERATIONS & MAINTENANCE EXPENSE	TEST YEAR	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST	GALLONAGE COST
Account No.					
601 Salaries & Wages - Employees	\$50,641	50.00%	50.00%	\$25,321	\$25,321
603 Salaries & Wages - Officers, Etc.	0	50.00%	50.00%	0	0
604 Employee Pensions & Benefits	1,316	50.00%	50.00%	658	658
610 Purchased Water	0	0.00%	100.00%	0	0
615 Purchased Power	21,700	0.00%	100.00%	0	21,700
616 Fuel for Power Purchased	96	0.00%	100.00%	0	96
618 Chemicals	20,015	0.00%	100.00%	0	20,015
620 Materials & Supplies	2,421	50.00%	50.00%	1,210	1,210
631 Contractual Services - Engineering	3,210	50.00%	50.00%	1,605	1,605
632 Contractual Services - Acct.	2,941	50.00%	50.00%	1,471	1,471
633 Contractual Services - Legal	8,461	50.00%	50.00%	4,231	4,231
634 Contractual Services - Mgmt. Fees	0	50.00%	50.00%	0	0
635 Contractual Services - Testing	1,203	50.00%	50.00%	601	601
636 Contractual Services - Other	9,443	50.00%	50.00%	4,722	4,722
636 Contractual Services - Other	1,000	50.00%	50.00%	500	500
636 Contractual Services - Other	1,071	50.00%	50.00%	536	536
636 Contractual Services - Other	1,000	50.00%	50.00%	500	500
641 Rental of Building/Real Prop.	6,251	50.00%	50.00%	3,125	3,125
642 Rental of Equipment	0	100.00%	0.00%	0	0
650 Transportation Expenses	2,544	50.00%	50.00%	1,272	1,272
656 Insurance - Vehicle	3,694	100.00%	0.00%	3,694	0
657 Insurance - General Liability	0	100.00%	0.00%	0	0
658 Insurance - Workman's Comp.	0	100.00%	0.00%	0	0
659 Insurance - Other	0	100.00%	0.00%	0	0
660 Advertising Expense	0	100.00%	0.00%	0	0
666 Reg. Comm. Exp. - Rate Case Amort.	16,904	50.00%	50.00%	8,452	8,452
667 Reg. Comm. Exp. - Other	0	50.00%	50.00%	0	0
670 Bad Debt Expense	0	50.00%	50.00%	0	0
675 Miscellaneous Expenses	4,032	50.00%	50.00%	2,016	2,016
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSE</b>	<b>\$157,943</b>			<b>\$59,913</b>	<b>\$98,030</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
408.00 Depreciation, net of CIAC amortization	\$21,420	100.00%	0.00%	\$21,420	\$0
407.00 Amortization	0	100.00%	0.00%	0	0
<b>TOTAL DEPRECIATION AND AMORTIZATION</b>	<b>\$21,420</b>			<b>\$21,420</b>	<b>\$0</b>
<b>TAXES OTHER THAN INCOME TAXES</b>					
408.10 Regulatory Assessment Fees	\$9,855	40.00%	60.00%	\$3,942	\$5,913
408.11 Property Taxes	0	100.00%	0.00%	0	0
408.12 Payroll Taxes	4,195	100.00%	0.00%	4,195	0
<b>TOTAL TAXES OTHER THAN INCOME TAXES</b>	<b>\$14,050</b>			<b>\$8,137</b>	<b>\$5,913</b>
<b>INCOME TAXES</b>					
409.00 Income Taxes	\$0	50.00%	50.00%	\$0	\$0
<b>INTEREST EXPENSE</b>					
427.00 Interest Expense	\$20,862	20.00%	80.00%	\$4,172	\$16,690
<b>TOTAL REVENUE REQUIREMENTS</b>	<b>\$214,275</b>			<b>\$93,643</b>	<b>\$120,632</b>
<b>LESS: MISCELLANEOUS REVENUES</b>	<b>\$4,008</b>	100.00%	0.00%	<b>\$4,008</b>	<b>\$0</b>
<b>TOTAL REVENUES FOR RATE SETTING</b>	<b>\$210,267</b>			<b>\$89,635</b>	<b>\$120,632</b>
				<b>\$6.94</b>	<b>\$0.77</b>
	Number of	AWWA Demand	Factored	6/8" Base Chg.	Gallonage Chg.
<b>WATER</b>	<b>Bills</b>	<b>Factor</b>	<b>ERC's</b>	<b>Proposed Rates</b>	<b>Proposed Revenues</b>
6/8"	12,216	1.00	12,216	\$6.94	\$84,724.32
1" Meter	24	2.50	60	\$17.34	\$416.13
1 1/2" Meter	12	5.00	60	\$34.68	\$416.13
2" Meter	36	8.00	288	\$55.46	\$1,997.43
4" Meter	12	25.00	300	\$173.39	\$2,080.66
	12,300	Total Water ERC's	12,924		\$89,635
		Water (000's)	167,208	\$0.77	\$120,632
					\$210,267

WASTEWATER RATE DEVELOPMENT SCHEDULE

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Water [ ] or Sewer [X]

REVISED 10/01/01

Florida Public Service Commission

Schedule, E-1B  
Page 1 of 1  
Preparer: C.K. Lewis

Explanation: Provide a schedule showing the base facility cost and gallonage cost used in the development.

OPERATIONS & MAINTENANCE EXPENSE	TEST YEAR	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY COST	GALLONAGE COST
Account No.					
701 Salaries & Wages - Employees	\$96,971	50.00%	50.00%	\$48,485	\$48,485
703 Salaries & Wages - Officers, Etc.	\$0	50.00%	50.00%	0	0
704 Employee Pensions & Benefits	\$4,345	50.00%	50.00%	2,173	2,173
710 Purchased Sewage Treatment	\$0	0.00%	100.00%	0	0
711 Sludge Removal Expense	\$18,000	0.00%	100.00%	0	18,000
715 Purchased Power	\$40,000	0.00%	100.00%	0	40,000
716 Fuel for Power Purchased	\$40	0.00%	100.00%	0	40
718 Chemicals	\$5,000	50.00%	50.00%	2,500	2,500
720 Materials & Supplies	\$1,583	50.00%	50.00%	792	792
731 Contractual Services - Prof	\$2,850	50.00%	50.00%	1,425	1,425
732 Contractual Services - Acct.	\$2,634	50.00%	50.00%	1,317	1,317
733 Contractual Services - Legal	\$8,461	50.00%	50.00%	4,231	4,231
734 Contractual Services - Mgmt. Fees	\$0	50.00%	50.00%	0	0
735 Contractual Services - Testing	\$2,400	50.00%	50.00%	1,200	1,200
736 Contractual Services - Other	\$8,678	50.00%	50.00%	4,339	4,339
741 Rental of Building/Real Prop.	\$8,251	50.00%	50.00%	3,125	3,125
742 Rental of Equipment	\$0	50.00%	50.00%	0	0
750 Transportation Expenses	\$2,653	50.00%	50.00%	1,326	1,326
756 Insurance - Vehicle	\$0	100.00%	0.00%	0	0
757 Insurance - General Liability	\$3,893	50.00%	50.00%	1,846	1,846
758 Insurance - Workman's Comp.	\$0	100.00%	0.00%	0	0
759 Insurance - Other	\$0	100.00%	0.00%	0	0
760 Advertising Expense	\$0	100.00%	0.00%	0	0
766 Reg. Comm. Exp. - Rate Case Amort.	\$16,786	100.00%	0.00%	16,786	0
767 Reg. Comm. Exp. - Other	\$0	100.00%	0.00%	0	0
770 Bad Debt Expense	\$0	50.00%	50.00%	0	0
775 Miscellaneous Expenses	\$5,000	50.00%	50.00%	2,500	2,500
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSE</b>	<b>\$225,345</b>			<b>\$92,045</b>	<b>\$133,300</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
408.00 Depreciation, net of CIAC amortization	\$103,949	100.00%	0.00%	\$103,949	\$0
407.00 Amortization	0	100.00%	0.00%	0	0
<b>TOTAL DEPRECIATION AND AMORTIZATION</b>	<b>\$103,949</b>			<b>\$103,949</b>	<b>\$0</b>
<b>TAXES OTHER THAN INCOME TAXES</b>					
408.10 Regulatory Assessment Fees	\$20,044	40.00%	60.00%	\$8,018	\$12,027
408.11 Property Taxes	0	100.00%	0.00%	0	0
408.12 Payroll Taxes	3,029	100.00%	0.00%	3,029	0
<b>TOTAL TAXES OTHER THAN INCOME TAXES</b>	<b>\$23,074</b>			<b>\$11,047</b>	<b>\$12,027</b>
<b>INCOME TAXES</b>					
409.00 Income Taxes	\$0	50.00%	50.00%	\$0	\$0
<b>INTEREST EXPENSE</b>					
427.00 Interest Expense	\$92,864	20.00%	80.00%	\$18,573	\$74,291
<b>TOTAL REVENUE REQUIREMENTS</b>	<b>\$445,232</b>			<b>\$225,614</b>	<b>\$219,618</b>
<b>LESS: MISCELLANEOUS REVENUES</b>	<b>\$2,559</b>	100.00%	0.00%	<b>\$2,559</b>	<b>\$0</b>
<b>TOTAL REVENUES FOR RATE SETTING</b>	<b>\$442,673</b>			<b>\$223,055</b>	<b>\$219,618</b>
				<b>\$17.94</b>	<b>\$2.14</b>
	Number	AWWA	Factored	5/8" Base Chg.	Gallonage Chg.
<b>SEWER</b>	<b>of</b>	<b>Demand</b>	<b>ERC's</b>	<b>Proposed Rates</b>	<b>Proposed Revenues</b>
5/8"	11,880	1.00	11,880	\$17.94	\$213,151
1" Meter	24	2.50	60	\$44.86	\$1,077
1 1/2" Meter	0	5.00	0	\$89.71	\$0
2" Meter	24	8.00	192	\$143.54	\$3,445
4" Meter	12	25.00	300	\$448.55	\$5,383
Total Water ERC's			12,432		\$223,055
Total Sewer Consumed (000's)			<b>102,676</b>		
Residential 10,000 Cap			<b>98,850</b>	<b>\$2.14</b>	<b>\$211,434</b>
General Service			<b>3,826</b>	<b>\$2.14</b>	<b>\$8,184</b>
			<b>102,676</b>		<b>\$219,618</b>
					<b>\$442,673</b>

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
 Docket No.: 010492-WS  
 Test Year Ended: December 31, 2000  
 Water [X] or Sewer [ ]

REVISED 10/01/01

Schedule: E-2  
 Page 1 of 2  
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential 5/8" x 3/4"	12,216	151,182	\$15	\$238,637	\$6.94	\$84,724
Gallonge Charge			N/A	\$0	\$0.77	\$116,009
Total Residential	12,216	151,182		\$238,637		\$200,733
Average Bill				\$19.53		\$16.43
General Service						
1"	24	1,170	\$38.11	\$1,207	\$17.34	\$416.13
1 1/2"	12	40	\$76.22	\$915	\$34.68	\$416.13
2"	36	2,262	\$121.95	\$4,986	\$55.48	\$1,997.43
4"	12	2,553	\$381.09	\$5,105	\$173.39	\$2,080.66
Gallonge Charge			N/A	\$0.00	\$0.77	\$4,623.85
Total Gen. Serv.	84	6,026		\$12,213.00		\$4,910.35
Average Bill				\$145.39		\$58.46
List Other Classes As Above	N/A	N/A		N/A		N/A
Totals	12,300	157,208		\$250,850		\$210,267
Unbilled Revenues	\$0			\$0		\$0
Other Revenue				\$4,008		\$0
Misc. Serv. Charges				\$0		\$0
Total Revenue				\$254,858		\$210,267
Booked Revenue				\$236,012		\$236,012
Difference (Explain)				\$18,846		(\$25,745)

Annualized at present rates is higher than booked revenue because of the impact due to the tariff revision clarifying implementation of the water use penalty in FPSC Order No. PSC-01-1440-PAA-WS issued July 3, 2001.  
 Proposed revenue is less than annualized and booked revenue because water revenue requirements are less.

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
 Docket No.: 010492-WS  
 Test Year Ended: December 31, 2000  
 Water [ ] or Sewer [X]

REVISED 10/01/01

Schedule: E-2  
 Page 2 of 2  
 Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential 5/8" x 3/4"	11,880	98,850	\$20.57	\$248,815	\$17.94	\$213,151
Gallonge Charge			N/A	\$0	\$2.14	\$211,434
Total Residential	11,880	98,850		\$248,815		\$424,585
Average Bill				\$20.94		\$35.74
General Service						
1"	24	1,170		\$1,234	\$44.86	\$1,076.52
1 1/2"	0	0		\$0	\$89.71	\$0.00
2"	24	102		\$1,975	\$143.54	\$3,444.87
4"	12	2,553		\$6,129	\$448.55	\$5,382.61
Gallonge Charge			N/A	\$0.00	\$2.14	\$8,182.94
Total Gen. Serv.	60	3,826		\$9,338		\$18,087
Average Bill				\$155.63		\$301.45
List Other Classes As Above	N/A	N/A		N/A		N/A
Totals	11,940	102,676		\$258,153		\$442,672
Unbilled Revenues	\$0			\$0		\$0
Other Revenue				\$2,559		\$0
Misc. Serv. Charges				\$0		\$0
Total Revenue				\$260,712		\$442,672
Booked Revenue				\$254,079		\$254,079
Difference (Explain)				\$6,633		\$188,593

Proposed revenue is more than annualized and booked revenue because wastewater revenue requirements have increased and is reflected in the cost of service i.e. revenue requirements.



Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Water [X] or Sewer [ ]

REVISED 10/01/01

Schedule: E-13  
Page 1 of 2  
Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Present TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"	12,216	1.00	12,216					\$238,637	\$6.94	\$84,724
1"	0	1.00	0				\$15.24	0	\$17.34	\$0
1-1/2"	0	1.00	0				\$38.11	0	\$34.68	\$0
Gallons Charge/MG				151,182	1.00	151,182	\$76.22	0	\$0.77	\$116,009
Total	12,216		12,216	151,182		151,182	N/A	\$238,637		\$200,733
General Service										
5/8" x 3/4"	0	1.00	0				\$6.94	\$0	\$6.94	\$0
1"	24	1.00	24				\$17.34	\$1,207	\$17.34	\$416
1-1/2"	12	1.00	12				\$34.68	\$915	\$34.68	\$416
2"	36	1.00	36				\$55.48	\$4,986	\$55.48	\$1,997
4"	12	1.00	12				\$173.39	\$5,105	\$173.39	\$2,081
Gallons Charge/MG				6,026	1.00	6,026	\$0.77	\$0	\$0.77	\$4,624
Total	84		84	6,026		6,026		\$12,213		\$9,534
Multi-Family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallons Charge/MG										
Total										
Private Fire Protection										
2"										
4"										
6"										
Etc.										
Total										
Grand Total Bills	12,300		12,300	157,208		157,208		\$250,850		\$210,266

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Zellwood Station Co-op, Inc.  
Docket No.: 010492-WS  
Test Year Ended: December 31, 2000  
Water [ ] or Sewer [X]

REVISED 10/01/01

Schedule: E-13  
Page 2 of 2  
Preparer: C.K. Lewis

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

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Present TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"	11,880	1.00	11,880				\$20.57	\$248,815	\$17.94	\$213,151
1"	0	1.00	0				\$51.43	\$0	\$44.86	\$0
1-1/2"	0	1.00	0				\$102.85	\$0	\$89.71	\$0
Gallons Charge/MG				98,850	1.00	98,850	N/A	\$0	\$2.14	\$211,434
Total	11,880		11,880	98,850		98,850		\$248,815		\$424,585
General Service										
5/8" x 3/4"	0	1.00	0				\$20.57	0	\$17.94	\$0
1"	24	1.00	24				\$51.43	\$1,234	\$44.86	\$1,077
1-1/2"	0	1.00	0				\$102.85	\$0	\$89.71	\$0
2"	24	1.00	24				\$164.56	\$1,975	\$143.54	\$3,445
4"	12	1.00	12				\$514.25	\$6,129	\$448.55	\$5,383
Gallons Charge/MG				3,826	1.00	3,826	N/A	\$0	\$2.14	\$8,183
Total	60		60	3,826		3,826		\$9,338		\$18,087
Multi-Family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallons Charge/MG										
Total										
Grand Total Bills	11,940		11,940	102,676		102,676		\$258,153		\$442,672