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COMMISSION CLERK

Valencia Terrace Water and Sewer

Docket No. 060368-WS

Application to Increase Rates and Charges
For a "Class A" Utility
In

Lake County, Florida

# **VOLUME 1**

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005 Projected Rate Year Ending December 31, 2007 Year-End Balances and 13-Month Averages

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Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

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# Valencia Terrace RATE BASE

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#### Schedule of Water Rate Base

Florida Public Service Commission

Schedule:

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Page: Preparer:

Robert M. Griffin

# Valencia Terrace Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			rical Base Year		Intermediate		Projected Tes	Adjusted	
Line		Average Balance		Adjusted Average		Adjusted Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	0	200,182	200,182	41,649	241,831	128,258	370,089	A-5
2	Utility Land & Land Rights	0	1,19 <b>1</b>	1,191	0	1,191	0 -	1,191	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(35,106)	(35,106)	2,577	(32,530)	15,147	(17,383)	A-9
6	Less: CIAC	0	(40,017)	(40,017)	(374)	(40,390)	(35)	(40,425)	A-12
7	Accumulated Amortization of CIAC	0	13,586	13,586	1,241	14,827	1,270	16,097	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	38,744	38,744	(1,420)	37,324	13,023	50,346	A-17
12	Total Rate Base	0	178,579	178,579	43,673	222,252	157,663	379,915	:

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

#### Schedule of Sewer Rate Base

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule: A-2 Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Preparer: Robert M. Griffin

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

	(1)	(2) Histor	(3) rical Base Year	(4) 2005	(5) Intermediate	(6) Year 2006	(7) Projected Te	(8) st Year 2007	(9)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	0	452,719	452,719	14,552	467,271	112,486	579,757	A-6
2	Utility Land & Land Rights	0	2,460	2,460	0	2,460	0	2,460	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(226,338)	(226,338)	(16,700)	(243,037)	(11,411)	(254,449)	A-10
6	Less: CIAC	0	(35,029)	(35,029)	(150)	(35,179)	0	(35,179)	A-12
7	Accumulated Amortization of CIAC	0	12,068	12,068	1,323	13,391	1,296	14,687	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	38,587	38,587	4,843	43,430	14,707	58,137	A-17
12	Total Rate Base	0	244,468	244,468	3,868	248,335	117,078	365,413	:

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

# Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ending 12/31/05

Schedule Year Ending 12/31/08
Interim [X] Final []
Historical [X] Projected []

Schedule: A-3 Page: 1 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE		4.000	A-5, A-6
2	Additions and retirements	3,627	1,088	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory		454.004	
3	Order	196,555	<u>451,631</u>	
4	Total Adjustments	200,182	452,719	
5	CONTRACT AND A LAND BIGUTO			A E A G
6	UTILITY LAND & LAND RIGHTS	0	0	A-5, A-6
7	Additions and retirements	U	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	1 101	2.460	
8 9	Order Total Adjustments	1,191 1,191	<u>2,460</u> 2,460	
10	Total Adjustments	1,101	2,400	
11	(-)NON-USED & USEFUL			A-7
1 1	Plant & CIAC additions, retirements, depreciation and			,, ,
12	amortization	0	0	
13	amortization			
14	CONSTRUCTION WORK IN PROGRESS		•	
15	Not Applicable	0		
16	Тострривавле	<u>-</u> _		
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(4,738)	(17,027)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	<u> </u>		
19	Order	(30,368)	(209,311)	
20	Total Adjustments	(35,106)	(226,338)	
21				
22	(-)CIAC			A-12
23	New connections	(1,061)	(500)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(38,956)	(34,529)	
25	Total Adjustments	(40,017)	(35,029)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	1,189_	1,431	
20	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	40.007	40.007	
29 30	Order	12,397	10,637	
31		13,586	12,068	
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34	TOTA (Ppilossipio			
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37		<del> </del>		
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40		<del></del>		
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	38,744	38,587	
43	•			
44	OTHER			
45	Not Applicable	0	0	
46		*********	<del></del>	
47	TOTAL RATE BASE ADJUSTMENTS	178,579	244,468	
	•			

# Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Interim[] Final[X]
Historical[] Projected[X]

Schedule: A-3 Page: 2 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	41,649	14,552	
3	WELL STALL AND O LAND DICHTO			A-5, A-6
4	UTILITY LAND & LAND RIGHTS Additions and retirements			A-5, A-6
5 6	Additions and retirements		<u></u>	
7	(-)NON-USED & USEFUL			A-7
'	Plant & CIAC additions, retirements, depreciation and			
8	amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	,,			
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	2,577	(16,700)	
15				
16	(-)CIAC			A-12
17	New connections	(374)	(150)	
18	ACCUMULATED AMODITATION OF CIAC			A-14
19 20	ACCUMULATED AMORTIZATION OF CIAC Amortization	1,241	1,323	A-14
21	Altiorization		1,323	
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	. 0	
24	11011 [FF.1012]			
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable		0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0_	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32 33	Based on Balance Sheet method	(1,420)	4,843	
34	OTHER			
35	Not Applicable		0	
36	(1017) ppilodolo			
	TOTAL RATE BASE ADJUSTMENTS	43,673	3,868	

UPIS Water Note:

Rehabilitate well #1. Install back up generator. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replace security fencing around wastewater facilities. Replacements of collection lines, upgrades to lift stations and manholes.

# Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Interim [ ] Final [ X ]
Historical [ ] Projected [ X ]

Schedule: A-3 Page: 3 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE	100.050	110.100	A-5, A-6
2	Additions and retirements	128,258	112,486	
3	HERE TO A LAND DICHTS			A-5, A <b>-</b> 6
4	UTILITY LAND & LAND RIGHTS Additions and retirements			A-5, A-6
5	Additions and retirements			
6 7	(-)NON-USED & USEFUL			A-7
,	Plant & CIAC additions, retirements, depreciation and			75-7
8	amortization	0	0	
9	amortization			
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable		0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	15,147	(11,411)	
15				
16	(-)CIAC			A-12
17	New connections	(35)	. 0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	1,270	1,296	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0_	
24 25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable			
27	Not Applicable			
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	A-10
30	recrippingable			
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	13,023	14,707	,, .,
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	157,663	117,078	
			<del></del>	

UPIS Water Note:

Convert chlorine treatment from gas cylinder to liquid application. Replacements of distribution lines, electrical equipment, services and meters.

**UPIS Sewer Note:** 

There are improvements to the wastewater treatment plant replacing worn out parts. Replacements of collection lines, upgrades to lift stations and manholes.

# Schedule of Water and Sewer Plant In Service Annual Balances Subsequent to Last Established Rate Base

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4

Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004 in ac	cordance with PSC Amer	ndatory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
^	1994		
6	Additions		
7 8	Retirements Adjustments		
9	12/31/94 Balance	<del></del>	<del></del>
9	12/31/34 Dalance		
	1995		
10	Additions		
11	Retirements		
12			
13	12/31/95 Balance		
	4000		
14	1996		
15	Additions Retirements		
16	Adjustments		
17	12/31/96 Balance		
• • •			
	1997		
18	Additions		
19	Retirements		
20 21	Adjustments 12/31/97 Balance		
21	12/31/97 Balance		
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance		

# Schedule of Water and Sewer Plant In Service Annual Balances Subsequent to Last Established Rate Base

# Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

	14)	(2)	(3)
	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The h	palances for this system begin June 30, 2004 in ac		
THE D		Joordanios With Contract	ionautory craci
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
• • •			
	2003		
42	Additions		
43	Retirements		
44	Adjustments	407.740	454.004
45	06/30/04 Amend. Order Balance	197,746	454,091
	2004		
46	Additions	1,509	325
47	Retirements	0	(232)
48	Adjustments	0	0
49	12/31/04 Balance	199,255	454,184
	2005		
50	Additions	16,726	1,551
51	Retirements	(9,398)	(1,106)
52	Adjustments	4,020	3,951
53	12/31/05 Balance	210,603	458,580
	2006		
54	2006 Additions	160 100	405.000
55	Retirements	163,128	105,999
56	Adjustments	(29,572) 10,133	(11,643)
57	12/31/06 Balance	10,133 354,292	9,961 562,897
0,		JU4,282	302,097
	2007		
58	Additions	30,376	34,000
59	Retirements	(3,220)	(1,228)
60	Adjustments	4,968	4,884
61	12/31/07 Balance	386,416	600,553
	Supporting Schedules: A-5, A-6 (pp 2-5)		
	Capporting Conedules. A-O, A-O (pp 2-O)		

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Valencia Terrace
Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5

1 of 5 Page:

Preparer:

Robert M. Griffin

Explanation: Provide the Average Water Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

		(1)	(2) Historica	(3) al Base Ye			(6) ediate Yea		(8) Project <u>e</u>		
Line	Acct		Adjusted	Non-Use	ed & Useful	Adjusted	Non-Use	ed & Useful	Adjusted		ed & Useful
No.	No	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	INITANO	BLE PLANT									
1 2	301.1	Organization	0	0.00%	o	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	ŏ	ő	0.00%	ŏ	0	0.00%	Ö
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ő	ŏ	0.00%	ő	ő	0.00%	Ō
5		E OF SUPPLY & PUMPING PLANT	J	Ģ.0070	ŭ	Ů	0.0070	Ĭ	Ů	0,00,10	•
6	303.2	Land & Land Rights	1,191	0.00%	0	1,191	0.00%	0	1,191	0.00%	0
7	303.2	Structures & Improvements	7,501	0.00%	ő	7.501	0.00%	ŏ	7,501	0.00%	0
8	305.2	Collect. & Impound Reservoirs	7,501	0.00%	ő	,,501	0.00%	ŏ	0	0.00%	Õ
9	306.2	Lake, River & Other Intakes	ő	0.00%	ő	ő	0.00%	ő l	Ö	0.00%	ő
10	307.2	Wells & Springs	40,453	0.00%	0	46,408	0.00%	ő	117,874	0.00%	ŏ
11	307.2	Infiltration Galleries & Tunnels	40,455	0.00%	0	40,400	0.00%	Ö	117,074	0.00%	ő
12	309.2	Supply Mains	0	0.00%	0	٥	0.00%	ő	٥	0.00%	Ö
13	310.2	Power Generation Equipment	21,124	0.00%	0	41,112	0.00%	ő	49,996	0.00%	0
	311.2	Pumping Equipment	20,515	0.00%	0	23,066	0.00%	0	23,066	0.00%	0
14	339.2	Other Plant & Misc. Equipment	20,515	0.00%	0	25,000	0.00%	ŏ	25,000	0.00%	0
15			U	0.00%	U	U	0.00%	U	٠	0.00 /6	U
16	303.3	TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0	0.00%	0
17		Land & Land Rights	550	0.00%	0	4,465	0.00%	0	15,460	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	4,463	0.00%	0	15,460	0.00%	0
19	311.3	Pumping Equipment	2,775	0.00%	0	3,160	0.00%	0	17,006	0.00%	0
20	320.3	Water Treatment Equipment	2,775	0.00%	0	3,160	0.00%	0	17,006	0.00%	0
21	339.3	Other Plant & Misc. Equipment	U	0.00%	U	U	0.00%	U	U	0.00%	U
22		MISSION & DISTRIBUTION PLANT	0	0.000	0		0.000/	0	,	0.000/	0
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%		0	0.00%	0
25	311.4	Pumping Equipment	_	0.00%	0		0.00%	0		0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	20,200		_	20,013	0.00%	-	19,591		0
27	331.4	Transm. & Distribution Mains	66,387	0.00%	0	69,129	0.00%	0	79,067	0.00%	
28	333.4	Services	750	0.00%	0	750	0.00%	0	750	0.00%	0
29	334.4	Meters & Meter Installations	18,101	0.00%	0	19,243	0.00%	0	21,953	0.00%	0
30	335.4	Hydrants	1,057	0.00%	0	1,057	0.00%	0	1,057	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	. 0	0	0.00%	0	0	0.00%	. 0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		AL PLANT	_	0.000/							_
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	. 0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	769	0.00%	0	5,927	0.00%	0	16,768	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	. 0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	. 0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOT	AL	201,373	,	0	243,022	•	0	371,280		0
	Total	Land and Land Rights	1,191	•	. 0	1,191	•	0	1,191		0
	· Otal	and Edite Hights	1,131	,		1,181	:	<u> </u>	1,191		<u> </u>

#### Schedule of Water Plant in Service By Primary Account Test Year Average balance Valencia Terrace Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule:

A-5 2 of 5 Page:

Robert M. Griffin Preparer:

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line	A!	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	Acct No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTANO	GIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	Ď.	0	ő	Ö	Ö	ő	ő	ō	Ö	ō	Ó	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	ō	ő	ő	ō	ō	ō	ō	0	0	0	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT	ŭ	Ü	v	ŭ	v	Ū	•	•						
6	303.2	Land & Land Rights	Ω	0	0	n	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	o o	· ŏ	ň	ő	0	ő	ō	ō	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	Ď	ő	Ô	ō	ō	0	Ō	0	0	0	0
9	306.2	Lake, River & Other Intakes	ň	ő	n	Ď	ň	Ô	o o	0	ō	0	0	0	0	0
10	307.2	Wells & Springs	ñ	ñ	ň	ŏ	ñ	0	ō	ō	ō	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	ñ	ñ	ň	ň	ň	0	ō	Ô	0	0	0	0	0	0
	309.2	Supply Mains	Ď	ñ	Ô	ñ	ō	0	ō	0	0	0	0	0	0	0
	310.2	Power Generation Equipment	ñ	Ď	ŏ	n	ő	ő	ŏ	ő	ō	Ō	0	0	0	0
14	311.2	Pumping Equipment	ō	Õ	ō	Ď	õ	Ô	ō	0	0	0	0	0	0	0
	339.2	Other Plant & Misc. Equipment	ň	ň	ő	ő	o	Ö	. 0	0	ō	0	0	0	0	0
16	WATER	TREATMENT PLANT	•	•	-	_	-	-	-							
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	n	Ď	ň	Ô	o o	ő	ō	ō	0	0	0	0	0	0
	311.3	Pumping Equipment	n	Ď	Ô	Ö	ő	ō	Ô	ō	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	o o	Ô	ő	Ö	0	Ö	ō	ō	0	0	0	0	0	0
	339.3	Other Plant & Misc. Equipment	0	Ô	ő	ŏ	ň	ő	n	ñ	ō	ō	Ō	0	0	0
22		MISSION & DISTRIBUTION PLANT	ŭ	·	v	J	·	· ·	·	-	•					
23	303.4	Land & Land Rights	n	n	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	ñ	ñ	n	Ď	ñ	. 0	0	ō	0	0	0	0	0	0
25	311.4	Pumping Equipment	n	Ô	Ô	Ô	n	ō	ō	ō	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	n n	Ö	Õ	Ô	0	ő	Ō	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	o	ō	0	ō	ō	Ō	0	0	0	0	0	0	0
28	333.4	Services	ō	. 0	ō	ő	ō	ō	Ō	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	Ô	Ō	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	Ô	0	0	Ó	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	GENER.	AL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
37	340.51	Computer Equipment	0	0	ō	ō	Ö	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	Ó	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	Ō	ō	Ó	ō	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	Ō	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	Ō	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTA	AL.	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Control of Land Mights	U	J	J		Ÿ	J	J	<b>J</b>	-		•	•		_

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Plant in Service By Primary Account Test Year Average balance Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

														<del></del>	
Line .	Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No. Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 IN	TANGIBLE PLANT														
2 30	1.1 Organization	0	0	0	0	O	0	0	0	0	0	0	0	0	0
3 30	2.1 Franchises	0	0	0	Ō	0	0	0	0	0	0	0	0	0	0
4 33	9.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	σ	0
	OURCE OF SUPPLY & PUMPING PLANT														
6 30		1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
	4.2 Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
8 30		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 30		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30	··	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453
11 30		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 30	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0 21,124
13 31	• •	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	
14 31		19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	23,066	23,066	23,066	20,515 0
15 33		0	0	0	0	0	0	0	0	0	0	0	0	0	U
16 WA	ATER TREATMENT PLANT					_							0	n	0
18 304		0	0	0	0	0	0	0	0	0 n	0	0	2 576	3,576	550
19 31		0	0	0	0	0	0	0	0	•	0	0	3,576 0	3,570	0
20 320		•	0	0	0	0	0	0	0	0 2,775	2,775	2,775	2,775	2,775	2,775
21 339		2,775 0	2,775 0	2,775 0	2,775 0	2,775	2,775 0	2,775 0	2,775 0	2,775	2,773 N	2,773	2,775	2,773	2,770
	ANSMISSION & DISTRIBUTION PLANT	U	U	U	U	0	Ü	U	U	U	U	U	U	•	·
23 30		n	0	0	0	0	0	n	0	n	n	0	0	0	0
24 304		0	0	0	0	0	0	0	0	n	n	0	0	ő	ō
25 31		0	0	0	0	0	0	0	0	n	n	0	0	0	ō
26 330		20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200
27 33		66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387	66,387
28 333		750	750	750	750	750	750	750	750	750	750	750	750	750	750
29 334	1.4 Meters & Meter Installations	18,067	18.067	18,067	18.067	18.067	18,067	18,067	18.067	18,067	18,067	18,067	18,067	18,503	18,101
30 335	5.4 Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
31 336	5.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339	9.4 Other Plant & Misc. Equipment	0	0	Ō	0	0	0	0	0	0	0	0	0	0	0
33 GE	NERAL PLANT														
34 303		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304	<b>-</b>	0 -	0	0	0	0	0	0	0	0	. 0	0	0	0	0
36 340		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340		0	0	0	0	0	0	0	0	0	376	2,473	3,125	4,020	769
38 341		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342		. 0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
40 343		. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344	, , ,	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346 44 347		0	0	0	0	0	0	0	0	0	0	Û	0	0	0
45 348		0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
46	TOTAL	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,255	199,631	205,044	209,272	210,603	201,373
		100,200	100,200	100,200	130,233	100,200	100,200	100,200	130,200	100,200	133,001	200,0 ,7	200,212	2,0,030	
47	Subtotal Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191

#### Schedule of Water Plant in Service By Primary Account

Test Year Average balance Valencia Terrace Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [ ] Projected [ X ]

#### Florida Public Service Commission

Schedule: A-5

4 of 5

Page:

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTANO	GIBLE PLANT														•
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 :	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		E OF SUPPLY & PUMPING PLANT														
	303.2	Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
	304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
	305.2	Collect. & Impound Reservoirs	0	0	0	0	. 0	0	0	0	0	0	0	. 0	0	0
	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	307.2	Wells & Springs	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	40,453	117,874	46,408
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	309.2	Supply Mains	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
	310.2	Power Generation Equipment	21,124	21,124	21,124	21,124	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	41,112
	311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
		TREATMENT PLANT											_	_	_	0
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	4,465
	304.3	Structures & Improvements	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	15,132	4,465
	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	3,160
	320.3	Water Treatment Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	7,775	3,100
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
		WISSION & DISTRIBUTION PLANT									_	_			0	
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	-	Ū	20,013
	330.4 331.4	Distr. Reservoirs & Standpipes	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	19,591	19,591	19,591 72,327	19,591 75,297	69,129
	333.4	Transm. & Distribution Mains	66,387	66,387	66,387	66,387	66,387	66,387	69,357	69,357	69,357	72,327	72,327 750	750	75,297	750
	334.4	Services	750	750	750	750	750	750	750	750	750	750		20,107	20,909	19,243
	335.4	Meters & Meter Installations	18,503	18,503	18,503	18,503	18,503	18,503	19,305	19,305	19,305	20,107	20,107	1,057	1,057	1,057
	336.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057 0	1,057 0	1,057 0	1,037	1,037	1,037
	339.4	Backflow Prevention Other Plant & Misc, Equipment	0	0	0	0	0	0	0	<b>0</b> D	0	0	0	0	0	0
		AL PLANT	U	0	0	0	0	0	0	U	U	U	U	U	U	Ū
	303.5	Land & Land Rights	0	•			•	0	0	n	0	o	0	n	0	0
	304.5	Structures & Improvements	0	0	0	0	0	•	0	0	0	0	0	0	0	n
	340.5	Office Furniture & Equipment	0	- 0	0	0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	4.020	4.020	0 4.020	•	-	5.795	6.051	6.051	6,051	6,051	6,051	6,051	14,153	5,927
	341.5	Transportation Equipment	4,020	4,020 0		4,369 0	<b>4,369</b> 0	5,795	160,0	160,0	6,051 N	0,031	0,031	0,031	1-1,155	0,527
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ň
	43.5	Tools, Shop & Garage Equipment	0	0 .	0	. 0	0	0	0	0	0	n	n	0	Ů	o,
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	n	0
_	45.5	Power Operated Equipment	0	0.	0	0	0	0	0	0	0	0	0	n	0	Ö
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	n	0	ő
	47.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
	48.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	ő	ő	ő	ő	Ō
46	TOTA	NL.	210,603	210,603	210,603	210,952	239,824	241,250	245,278	245,278	245,278	248,441	248,441	248,441	354,292	243,022
47													4.404	1 101	1 101	1 101
47		Subtotal Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191

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#### Schedule of Water Plant in Service By Primary Account

Test Year Average balance Valencia Terrace

Docket No. 969368-WS Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

#### Florida Public Service Commission

Schedule:

A-5 Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	NGIBLE PLANT														
2 301.1	Organization	0	0	0	n	0	n	0	0	0	0	0	0	0	0
3 302.1	Franchises	Ō	ō	ō	Ô	ő	ñ	ŏ	ō	ō	ō	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	ō	ō	ō	ő	Õ	ō	Ö	ō	ō	0	0	0	0
5 SOUR	RCE OF SUPPLY & PUMPING PLANT		-		-	-	_	_							
6 303.2	Land & Land Rights	1,191	1,191	1.191	1,191	1,191	1,191	1,191	1.191	1.191	1,191	1,191	1,191	1,191	1,191
7 304.2	Structures & Improvements	7,501	7,501	7,501	7,501	7,501	7.501	7,501	7,501	7,501	7,501	7,501	7,501	7,501	7,501
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	Ô	Ō	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874	117,874
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	0	0	0	0	0	O.	0	0	0	0	0	0	0	0
13 310.2	Power Generation Equipment	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996	49,996
14 311.2	Pumping Equipment	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066	23,066
15 339.2	Other Plant & Misc. Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
16 WATE	R TREATMENT PLANT					-									
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	15,132	15,132	15,132	15,326	15,326	15,326	15,520	15,520	15,520	15,714	15,714	15,714	15,908	15,460
19 311.3	Pumping Equipment	0	0	0	0	. 0	. 0	. 0	0	. 0	0	0	0	0	0
20 320.3	Water Treatment Equipment	7,775	7,775	7,775	7,775	7,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	22,775	17,006
21 339.3	Other Plant & Misc. Equipment	0	. 0	. 0	0	0	0	0	. 0	. 0	. 0	. 0	0	0	0
22 TRANS	SMISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	19,591	19,591	19,591	19,591	19.591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591	19,591
27 331.4	Transm. & Distribution Mains	75,297	75,297	75,297	77,525	77,525	77,525	79,753	79,753	79,753	81,981	81,981	81,981	84,209	79,067
28 333.4	Services	750	750	750	750	750	750	750	750	750	750	750	750	750	750
29 334.4	Meters & Meter Installations	20,909	20,909	20,909	21,526	21,526	21,526	22,143	22,143	22,143	22,760	22,760	22,760	23,377	21,953
30 335.4	Hydrants	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	O	0	0	0	٥	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	14,153	14,434	14,805	15,512	16,079	16,529	16,976	17,321	17,628	18,182	18,478	18,761	19,121	16,768
38 341.5	Transportation Equipment	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT	ΓAL	354,292	354,573	354,944	358,690	359,257	374,706	378,193	378,538	378,845	382,438	382,734	383,017	386,416	371,280
47	Subtotal Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
	cana a cana ragida	1,131	1,101	1,101	1,101	1,131	1,101	1,101	1,131	1,101	1,101	1,751	1,101	.,	1,10,

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Valencia Terrace Docket No. 060368-WS

Florida Public Service Commission

Schedule: Page:

A-6 1 of 5

	Provide the Average Sewer Plant in Serve (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			I Base Year Non-Used			diate Year		Projecte Adjusted	d Rate Ye	ar 2007 ed & Usefu
ne Acc lo. No.		Adjusted Balance		Adjusted	Adjusted Balance	%	d & Useful Amount	Balance	%	Amount
	NGIBLE PLANT	Balance		tajastoa_	Bularice		711100111	Balando		7 1110 2111
2 351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	(
3 352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	(
4 389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
	ECTION PLANT			_			_ [			
6 353.2	•	2,460	0.00%	0	2,460	0.00%	0	2,460	0.00%	(
7 354.2		20,820	0.00%	0	23,560	0.00%	0	56,762	0.00%	
8 355.2		0 6,576	0.00% 0.00%	0	9,266	0.00% 0.00%	0	0 18,278	0.00% 0.00%	
9 360.2 10 361.2	•	158,083	0.00%	ŏ	158,083	0.00%	0	158,083	0.00%	
10 361.2		0	0.00%	ő	0	0.00%	ő	0	0.00%	
12 363.2		27,805	0.00%	ŏ	27,805	0.00%	Ō	27,805	0.00%	
13 364.2		1,665	0.00%	Ó	1,665	0.00%	0	1,665	0.00%	
14 365.2		0	0.00%	0	0	0.00%	0	0	0.00%	
15 389.2		0	0.00%	0	0	0.00%	0	0	0.00%	
	EM PUMPING PLANT									
17 353.3		0	0.00%	0	0	0.00%	0	0	0.00%	
18 354.3		0	0.00%	0	0	0.00%	0	0	0.00%	
19 355.3 20 370.3	, .	0 8,101	0.00% 0.00%	0	0 8,101	0.00% 0.00%	0	0 8,101	0.00% 0.00%	
20 370.3 21 371.3		50.404	0.00%	0	50,404	0.00%	ő	50,404	0.00%	
22 389.3		0	0.00%	0	0	0.00%	0	0	0.00%	
	ATMENT AND DISPOSAL PLANT	· ·	0.0070		Ü	0.0070	ĭ!		0.0070	
24 353.4		0	0.00%	0	0	0.00%	0	0	0.00%	
25 354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
26 355.4		0	0.00%	0	0	0.00%	0	0	0.00%	
27 380.4	• • • • • • • • • • • • • • • • • • • •	158,584	0.00%	0	162,635	0.00%	0	208,789	0.00%	
28 381.4		0	0.00%	0	0	0.00%	0	0	0.00%	
29 382.4		19,926	0.00%	0	19,926	0.00%	0	19,926	0.00%	
30 389.4 31 RECL	Other Plant & Misc. Equipment  AIMED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0	0.00%	
32 353.5		0	0.00%	0	0	0.00%	0	0	0.00%	
33 354.5		ő	0.00%	0	0	0.00%	. 0	0	0.00%	
34 355.5		Ö	0.00%	ŏ	lö	0.00%	0	ő	0.00%	
35 371.5		0	0.00%	0	Ō	0.00%	O	0	0.00%	
36 374.5		0	0.00%	0	0	0.00%	0	0	0.00%	
37 380.5	• • • •	0	0.00%	0	0	0.00%	0	0	0.00%	
38 381.5		0	0.00%	0	0	0.00%	0	0	0.00%	
39 389.5	, ,	0	0.00%	0	0	0.00%	0	0	0.00%	
	AIMED WATER DISTRIBUTION PLANT	•	0.000	^	_	0.000/				
41 352.6 42 353.6		0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	
42 353.6 43 354.6		0	0.00%	0	0	0.00% 0.00%	0	0	0.00%	
44 355.6		0	0.00%	ő	o	0.00%	0	0	0.00% 0.00%	
45 366.6		Ō	0.00%	ő	Ö	0.00%	ő	0.	0.00%	
46 367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	ō	0	0.00%	
47 371.6		0	0.00%	0	0	0.00%	0	0	0.00%	
48 375.6		. 0	0.00%	0	0	0.00%	0	0	0.00%	
49 389.6		0	0.00%	0	0	0.00%	0	0	0.00%	
50 GENE 51 353.7	ERAL PLANT	0	0.000/					_		
51 353.7 52 354.7		0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	
53 390.7		0	0.00%	0	0	0.00%	0	0	0.00%	
390.7		756	0.00%	0	0 5,826	0.00% 0.00%	0	16.493	0.00%	
55 391.7		7.30	0.00%	0	5,626	0.00%	0	16,483 0	0.00% 0.00%	
6 392.7		ŏ	0.00%	ő	0	0.00%	0 1	0	0.00%	
393.7	•••	0	0.00%	0	0	0.00%	0	0	0.00%	
8 394.7		ő	0.00%	ő	0	0.00%	Ö	0	0.00%	
9 395.7		Ö	0.00%	ő	ő	0.00%	0	. 0	0.00%	
396.7	Communication Equipment	0	0.00%	0	Ö	0.00%	ő	Ö	0.00%	
1 397.7		0	0.00%	Ō	0	0.00%	ŏ	13,462	0.00%	
2 398.7	Other Tangible Plant	0	0.00%	0	Ō	0.00%	ŏ	0	0.00%	
, <del>,</del> ,	NTA)									
3 TC	DTAL	455,179		0	469,731		0	582,217	_	
4 Tota	al Land and Land Rights	0.400		ا ۽		_			_	
, 1012	a cana and cana rigitta	2,460		0	2,460		0	2,460		

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Valentia Terrace
Docket No. 060368-WS
Test Year Ending 12/3/105
Historical (X ) Projected (1)

Schedule: A-6
Page: 2 of 5
Page: 2 of 5
Perparer: Robert M. Griffin
Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Florida Public Service Commission

Account Name 1231/04 Jan Organization Account Name 1231/04 Jan Organization Franchises Other Plant & Misc. Equipment Organization ECTION PLANT I Land & Land Regulation Services of Collection Services - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment Collection Services of Collection Services of Collection Services - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices How Westuring Devices Other Plant & Misc. Equipment Coher Plant & Misc. Equipment		Mar O	April 746			000 00000000 000000 000000 000000 000000				Average Balance Balance
No   Account Name   12/31/04   Jan   IntriANCIBLE PLANT   351.1   Conganization   251.1   Conganization   252.1   Confection Severa - 160.2		. Waar	000 000000000 000000 00000		F	000 000000000 000000 0000000	000 000000000 000000 000000000000000000	000 00000000 000000 000000	30 0	
GIBLE PLANT Organization Organization Organization Organization Organization Other Plant & Mac. Equipment Collection Sewers - Force Collection Sewers - Force Collection Sewers - Grawity Special Collecting Structures Services to Customers Frow Measuring Devices Frow Measuring Installations Other Plant & Mac. Equipment Collection Sewers - Grawity Special Collecting Structures Services to Customers Frow Measuring Installations Other Plant & Mac. Equipment Collecting Structures Structures & Improvements Pumping Equipment Other Plant & Mac. Equipment Structures & Improvements Structures & Improvements Other Plant & Mac. Equipment Other Plant & Mac. Equipment Structures & Improvements			000 000000000 000000 00000					000 000000000 000000 000000		
Organization Forticiaes Other Plant & Misc. Equipment Land & Land Rights Structures & Improvements Structures & Improvements Collection Sewers - Forte Collection Sewers - Gravity Sercicle Sewers - Gravity Collection Sewers -			••• •••••• ••••			· · · · · · · · · · · · · · · · · · ·				
CTION PLANT Land & Land Rights Collection Sewers - Graving Secial Collection Sewers - Force Collection Sewers - Gravity Special Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Devices Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment Land & Land Rights Power Generation Equipment Other Plant & Misc. Equipment Collection Structures Other Plant & Land Rights Pumping Equipment Other Plant & Misc. Equipment Other Plant & Land Rights Structures & Improvements Other Plant & Misc. Equipment										
CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Circue Collection Sewers - Circue Collection Sewers - Circue Sewices to Customers Flow Measuring Installations Other Plant & Misc. Equipment A Pulman & Land Rights Land & Land Rights Power Generation Equipment Other Plant & Misc. Equipment Collection Structures & Improvements Power Generation Equipment Other Plant & Misc. Equipment						000000000000000000000000000000000000000	000000000 000000 0000000 00	000000000000000000000000000000000000000	00000000 000000 000000 0000	
Land & Land Rights  Structures & Improvements  Power Generation Equipment  Collection Sewers - Fortce  Collection Sewers - Fortce  Collection Sewers - Fortce  Collection Sewers - Gravity  Special Collecting Structures  Services to Customers  Flow Measuring Devices  Flow Measuring Installations  Other Plant & Max. Equipment  Land & Land Rights  Power Generation Equipment  Other Plant Wells  Pumping Equipment  Other Plant & Miss. Equipment  Structures & Improvements  Structures & Improvements  Structures & Improvements		000000000000000000000000000000000000000	000000000 000000 00000			· · · · · · · · · · · · · · · · · · ·	00000000 00000 000000 00			
Structures & Improvements  Structures & Improvements  Collection Sewers - Force  Collection Sewers - Gravity  Collection Sewers - Gravity  Special Collecting Structures  Services to Customers  Flow Measuring Devices  Flow Measuring Installations  Other Plant & Misc. Equipment  Land & Land Rights  Structures & Improvements  Other Plant & Misc. Equipment  Structures & Improvements  Structures & Improvements		00000000 000000 000000 000	••••••••••••••••				>0000000 000000 0000000 00			
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Collection Sewers - Gravity Special Collecting Structures Special Collecting Structures Flow Measuring Devices Flow Measuring Devices Flow Measuring Devices Other Plant & Misc. Equipment Am PUMPING PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Other Plant & Misc. Equipment						•••••••••••	00000 00000 000000 00	00000 00000 000000 000	00000 00000 000000 0000	
Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Devices Flow Measuring Installations Other Plant & Miss. Equipment Land & Land Rights Structures & Improvements Power Generation Equipment Other Plant & Miss. Equipment Other Plant & Miss. Equipment Other Plant & Miss. Equipment Structures & Improvements Other Plant & Miss. Equipment			00000 000000 000000			00000 000000 0000000 0	00000 000000 0000000 00	00000 000000 000000 000	00000 000000 000000	
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M PUMPING PLANT Land & Land Rights  Land & Land Rights  Structures & Improvements  Power Generation Equipment  Other Plant & Misc. Equipment  Other Plant & Misc. Equipment  Other Plant & Land Rights  Land & Land Rights  Structures & Improvements  O	00000 000000 00		000000 0000000 0000			•••••	00000 000000 00	00000 000000 000	000000 000000 0000	
Land & Land Rights 0 Structures & Improvements 0 Power Generation Equipment 0 Receiving Wells 0 Pumping Equipment 0 Other Plant & Miss. Equipment 0 Other Plant & Land Rights 1 Land & Land Rights 0 Structures & Improvements 0	00000 000000 00		000000 0000000 0000				00000 000000 00		000000 0000000 0000	
Structures & Improvements 0 Power Generation Equipment 0 Receiving Wells 0 Pumping Equipment 0 Other Plant & Miss. Equipment 0 Other Plant & Miss. Equipment 0 Structures & Improvements 0	00000 000000 00	00000 000000 000	00000 0000000 0000			000000000000000000000000000000000000000			0000 000000 0000	
Power Generation Equipment 0 Receiving Wells Pumping Equipment 0 Other Plant & Misc. Equipment 0 Other Plant & Misc. Equipment 0 Land & Land Rights Structures & Improvements 0	0000 000000 00	0000 000000 000	0000 0000000 0000			000000000				
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TMENT AND DISPOSAL PLANT Land & Land Rights Structures & Improvements 0	0000000000	000000 000	000000 0000			000000	000000 00	000000 000	000000 0000	
Land & Land Rights 0 Structures & Improvements 0		000000 000	000000 0000			0000000	000000 00			
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	00000	00000 000	00000 0000				00000 00	00000 000		
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			000 0000			••• •	000 00	000 000	000 0000	
0	00 00	00 000	00 0000			oo o	00 00	00 000	00 0000	
Outfall Sewer Lines 0	0 00	000	0 0000			o <b>o</b>	0 00	0 000	0 0000	
Other Plant & Misc. Equipment 0	0	000	0000	000		0	0 0	000	0000	
AIMED WATER TREATMENT PLANT	0	000	0000	000		0	00	000	0000	
0	0	00	000	00			•	0 (	000	
Structures & Improvements 0	,	0	0 0	0	_	0	>	•	00	_
Power Generation Equipment 0	0		c			0	0	5	0	
Pumping Equipment 0	0	0	>	0	0 0	0	0	0		_
Reuse Distribution Reservoirs 0	0 0	0	0	0		0	0	0	0	_
Treatment & Disposal Equipment 0	0	0	0	0	-	0	0	0	0	_
Plant Sewers 0	0 0	0	0	0		0	0	0	0	_
Other Plant & Misc. Equipment 0	0 0	0	0	0		0	0	0	0	_
RECLAIMED WATER DISTRIBUTION PLANT										
Franchises 0		0	0	0	0	0	0	0	o (	_
Land & Land Rights 0		0	0	0	-	0	0	0	0 .	_
Structures & Improvements 0	0 0	0	0	0	0 0	0	0	0 (	0 0	
on Equipment 0		0	0	0	0	0	<b>o</b>	۰ د	0 6	
Reuse Services 0		0	0	0	-	0 1	٥ ،	<b>-</b>	0 0	
Reuse Meters & Meter Installations 0		0	0	0	0	0	0 (	<b>-</b>	0 0	
Pumping Equipment		0	0	0		0	o •	<b>-</b>	0 0	
Reuse Transmission & Distr. Sys. 0		0	0	0		0	٥,	<b>-</b>	<b>.</b>	
ant & Misc. Equipment 0		0	0	0		0	0	>	•	
GENERAL PLANT								,	,	
	0 0	0	0	0	0 0	0	0	0	0	_
Structures & Improvements	0	0	0	0	0	0	0	0	0	_
Office Furniture & Equipment	0	0	0	0	0 0	0	0	0	0	_
Computer Equipment	0	0	0	0	0 0	0	0	0	0	_
Transportation Equipment				. 0	0	0	0	0	0	_
Stores Fouriered		o	۰ د	· c		0	0	0	0	_
Tools Shon & Garage Faminasest		· c				0	0	0	0	_
abouton Equipment			· c				C	0	0	^
Dower Operated Foreignest		<b>,</b> c	o c			• •	. 0	0	0	_
Tower Operation Explainment									c	_
Communication Equipment		0 0	<b>&gt;</b> (	<b>-</b>		0 0	> <			
nent 0	0 0	0	<b>&gt;</b> •	<b>-</b>		<b>5</b> C	<b>-</b>	<b>,</b>		
Outer ranging rang		>	•	•		•	,			
TOTAL 0 0	0 0	0	0	0	0 0	0	0	0	0	
Subtotal Land & Land Rights 0 0 0 0 0 0 0 0 0	0	0	>	>	o	> ;	>		:	

Schedule: A-6

Page: 3 of 5 Preparer: Robert M. Griffin

Test Year Ending 12/31/05
Historical [X] Projected []

Docket No. 060368-WS

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

	(1)	Explanation: P													(15)
ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No.	Account Name GIBLE PLANT	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN 2 351.1	Organization	0	0	0		0		0	0	0	0	0	0	0	
3 352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	ő	0	Č
4 389.1	Other Plant & Misc. Equipment	ő	ő	0	0	ő	0	0	0	0	ŏ	0	ő	ő	Ò
5 COLLE	CTION PLANT		•	Ů	ŭ	v	Ū	v	•	ŭ	·	·	•		
6 353.2	Land & Land Rights	2,460	2,460	2,460	2,460	2.460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,46
7 354.2	Structures & Improvements	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,82
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.55
9 360.2 0 361.2	Collection Sewers - Force Collection Sewers - Gravity	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,57 158,08
1 362.2	Special Collecting Structures	158,083 0	158.083 0	158,083 0	100,00										
2 363.2	Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27.805	27,805	27,80
3 364.2	Flow Measuring Devices	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1.665	1,665	1,665	1,665	1,665	1,665	1,66
4 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	M PUMPING PLANT													_	
7 353.3 8 354.3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	0	
0 370.3	Receiving Wells	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,10
1 371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50.404	50,404	50,404	50,404	50,404	50,404	50,404	50,40
2 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MENT AND DISPOSAL PLANT														
4 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.4 380.4	Power Generation Equipment	0	0	0		0		. 0	0	0	0	0	0	450.700	450.50
381.4	Treatment & Disposal Equipment Plant Sewers	158,344 0	158,344 0	158,344 0	158,344 0	158,344 0	158,344 0	158,789 0	158,58						
382.4	Outfall Sewer Lines	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,92
389.4	Other Plant & Misc. Equipment	0	0,020	0	15,520	0	19,920	13,320	0	15,520	0	0,520	0	0	,
1 RECLA	IMED WATER TREATMENT PLANT	ŭ	•	·	•	•	•	ŭ	•	ŭ	•	-	_	_	
2 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 371.5 5 374.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
374.5 7 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
381.5	Plant Sewers	0	ő	0	0	0	0	0	0	0	0	o o	ő	ő	
389.5	Other Plant & Misc. Equipment	ő	ő	0	0	o o	ő	ő	ŏ	0	ő	0	ŏ	ŏ	
RECLA	IMED WATER DISTRIBUTION PLANT	•	=	·	•	•	_	_	-	•	-	-	_		
352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.6 366.6	Power Generation Equipment Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.6	Pumping Equipment	0	0	0	0	0	0	0	o o	0	0	0	0	0	
375.6	Reuse Transmission & Distr. Sys.	0	ő	0	ő	0	ő	ŏ	ŏ	o o	0	ő	ő	ŏ	
389.6	Other Plant & Misc. Equipment	ō	0	ō	ō	Ô	0	0	0	ō	0	ō	0	0	
	AL PLANT														
353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7	Structures & Improvements	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
390.7 390.71	Office Furniture & Equipment Computer Equipment	0	0	0	0	0	0	0	0	0	0 369	0 2,431	0 3,072	0 3,951	75
391.7	Transportation Equipment	0	0	0	υ n	0	0	0	0	0	369	2,431	3,072	3,951	/3
392.7	Stores Equipment	0	0	0	0	0	0	0	Ö	0	0	0	0	0	
393.7	Tools, Shop & Garage Equipment	Ö	ő	0	ő	ő	ő	ŏ	ŏ	ő	ő	ő	ŏ	Ö	
394.7	Laboratory Equipment	ŏ	ő	ŏ	ŏ	ő	· ŏ	0	Ö	ō	Ŏ	ő	ō	ō	
395.7	Power Operated Equipment	ō	0	ŏ	Ö	Ö	ō	0	0	Ö	0	0	0	0	
396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7	Miscellaneous Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTA	AL.	454,184	454.184	454,184	454.184	454,184	454,184	454,629	454,629	454,629	454,998	457,060	457,701	458,580	455,17
		_:/ <del>===</del> -						2,460	2,460	2.460	2,460	2,460	2.460	2,460	
4	Subtotal Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	∠,460	2.460	2,460	2.460	2 4 6 0	2,460	2,46

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Valencia Terrace Docket No. 060368-WS Schedule Year Ending 12/31/06
Historical [ | Projected [ X ]

Schedule: A-6 4 of 5 Page:

rage. - 0.0 Figure 1.0 Figure 2.0 Figure 2.0

Historical (	Projected [X]	Explanation: P	rovide the mor	nth ending Adj	usted balances	for Sewer Pta	ant in Service b	y primary acco	unt for each π	nonth of the Int	ermediate Ye	ar and the end	ing balance for	the prior yea	r.
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	NGIBLE PLANT														
2 351.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT														
6 353.2		2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2.460	2,460	2,460	2,460	2,460
7 354.2 8 355.2		20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20,820	20.820	56,434	23,560
9 360.2		0	0	0	0	0	0	0	0	0	0	0	0	45.240	9,266
10 361.2		6,576	6,576	6,576	6,576	6,576	6,576	9,490	9,490	9,490	12,404	12,404	12,404	15,318 158,083	158,083
11 362.2		158,083 0	158,083 0	158,083 0	158,083 0	158,083 0	158,083	158,083 0	158,083	158.083	158,083 0	158,083 0	158,083 0	136,063	136,063
12 363.2		27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27.805	27,805	27,805	27,805	27,805	27,805
13 364.2		1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
14 365.2		0	0	0	0,000	0	0	0,005	0,005	0	0	0	0	0	0
15 389.2		ő	ŏ	ő	ŏ	ő	ŏ	ŏ	ŏ	ő	ŏ	Õ	ō	Ö	0
16 SYSTI	EM PUMPING PLANT	·	·	Ū	v	Ü	Ū	v	v	."	v	·	•	_	
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
18 354.3		0	0	0	0	0	Ö	0	0	0	0	0	0	0	0
19 355.3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3		8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21 371.3	Pumping Equipment	50,404	50.404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREA	TMENT AND DISPOSAL PLANT														
24 353.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 380.4 28 381.4	Treatment & Disposal Equipment	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	158,789	208,789	162,635
29 382.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	40.000	10.006
30 389.4	Outfall Sewer Lines Other Plant & Misc. Equipment	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926
	AIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	U
32 353.5	Land & Land Rights	0	0	0	0	0		n	0	0	0	0	0	0	n
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	Ď	0	0	0
34 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ñ
35 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	Ô	0	0	0	ñ
36 374.5	Reuse Distribution Reservoirs	0	0	0	Ô	0	0	0	0	0	0	0	0	0	ņ
37 380.5	Treatment & Disposal Equipment	ő	n	0	0	0	0	0	0	0	ő	ő	o o	0	ŏ
38 381.5	Plant Sewers	o o	Ô	ő	0	0	ů	0	ŏ	0	ŏ	0	0	0	ō
39 389.5	Other Plant & Misc. Equipment	ň	ŏ	ő	ñ	ň	ň	ő	ő	0	ő	ő	ñ	Ö	ō
40 RECLA	AIMED WATER DISTRIBUTION PLANT	•	~	•	•	·	·	•	•	·	•	•	•	_	
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	Ō	ō	ō	ō	ō	ō	ō	ō	ŏ	0	Ö	0	Ō	0
43 354.6	Structures & Improvements	0	0	0	0	0	0 .	0	0	0	0	0	0	0	0
44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	٥	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT														_
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	. 0	0	0	0	0	0	. 0	0	0	0	0	0	0
53 390.7 54 390.71	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	42.012	5 036
55 391.7	Computer Equipment	3,951	3,951	3,951	4,295	4,295	5,697	5,948	5,948	5,948	5,948	5,948	5,948	13,912	5.826
56 392.7	Transportation Equipment	0	0	0	0	0 .	0	0	0	0	0	0	0	0	0
57 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ü
58 394.7	Laboratory Equipment	0	0	0	0	0	v	0	0	0	0	,U 0	0	0	0
59 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
60 396.7	Communication Equipment	0	0	. 0	0	.0	0	0	0	0	0	0	0	0	. 0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	n
		Ū	J	3	J	•	3	J	3	0	v	v	J	v	·
63 TOT	TAL	458,580	458,580	458,580	458,924	458,924	460,326	463,491	463,491	463,491	466,405	466,405	466,405	562,897	469,731
64	Subtotal Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2.460	2,460	2,460	2,460	2,460
	cond cand rights	2,400	400 د,400	2,400	2,400	£,400	2,400	4,400	2,400	400	2,400	2,400	2,400	2,700	2,400

Valencia Terrace Docket No. 060368-WS Schedule Year Ending 12/31/07

Schedule: A-6 Page: 5 of 5
Preparer: Robert M. Griffin

Historical [ ] Projected [ X ]

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

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Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN 2 351,1	GIBLE PLANT Organization	0	•	•		0	0	0	0	0	0	0	0	0	0
3 352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	ñ	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	ő	Ô	0	0	ő
	ECTION PLANT	0	U	U	U	v	Ū	v	Ü	v	v	·	•	•	
6 353.2		2.460	2,460	2,460	2,460	2,460	2,460	2.460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
7 354.2	Structures & Improvements	56,434	56,434	56,434	56,628	56,628	56,628	56,822	56,822	56,822	57,016	57,016	57,016	57,210	56,762
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	15,318	15.318	15,318	17,067	17,067	17,067	18,816	18,816	18,816	20,565	20,565	20,565	22,314	18,278
10 361.2	Collection Sewers - Gravity	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083	158,083
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0 27.005
12 363.2	Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27.805	27,805	27,805	27,805	27,805 1,665
13 364.2 14 365.2	Flow Measuring Devices	1,665	1.665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665 0	1,665 0	1,665 0	1,665 0	0
14 365.2 15 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	o o
	EM PUMPING PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	ŭ
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3	Structures & Improvements	0	0	0	0	0	0	ŏ	0	0	ő	ŏ	Ö	ő	ō
19 355.3	Power Generation Equipment	ŏ	ő	o o	ŏ	o o	ő	ő	ő	Ď	ō	ō	Ō	0	0
20 370.3	Receiving Wells	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101
21 371.3	Pumping Equipment	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404	50,404
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TMENT AND DISPOSAL PLANT														_
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 380.4	Treatment & Disposal Equipment	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789	208,789 0	208,789 0
28 381.4 29 382.4	Plant Sewers	0	0	0	0	0	0	0	. 0	0	0	10.036	10.006	19,926	19,926
30 389.4	Outfall Sewer Lines Other Plant & Misc. Equipment	19,926	19,926 0	19,926	19,926 0	19,920	15,520								
	AIMED WATER TREATMENT PLANT	0	U	0	U	U	U	U	U	U	U	U	Ū	•	·
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	O	0	0	0
33 354.5	Structures & Improvements	o o	ů	n	0	ñ	ŏ	0	ŏ	0	ň	ő	ō	ŏ	0
34 355.5	Power Generation Equipment	ŏ	ő	ŏ	ő	ŏ	ő	ŏ	Õ	ŏ	ō	õ	ō	0	0
35 371.5	Pumping Equipment	ŏ	Õ	ō	ŏ	ő	ő	Ö	ŏ	0	ō	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	AIMED WATER DISTRIBUTION PLANT											_	_	_	
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	U	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	n	o o	0	0	n	0	0	ň	0	ŏ	0	ñ	0
47 371.6	Pumping Equipment	n	0	ő	ñ	n	0	0	ő	ő	o o	ŏ	ő	ő	ō
48 375.6	Reuse Transmission & Distr. Sys.	ő	ő	0	0	0	0	ŏ	ŏ	ŏ	ő	ő	ō	ō	0
49 389.6	Other Plant & Misc. Equipment	Õ.	Ō	ŏ	ō	ŏ	ō	ō	ō	ō	0	0	0	0	0
50 GENE	RAL PLANT														
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390.71	Computer Equipment	13,912	14,189	14,553	15,248	15,806	16,248	16,688	17.026	17,328	17,873	18,164	18,442	18,796	16,483
55 391,7	Transportation Equipment	0	0	0	0	0	0	.0	0	0	0	0	0	0	0
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7 60 396.7	Power Operated Equipment Communication Equipment	U	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	13,462
62 398.7	Other Tangible Plant	0	0	0	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	20,000	0
J. 000.1	Cara I anglore i lanc	v	3	ŭ	3	3	3	3	3	3		Ū	·	Ū	
63 TO	ral .	562,897	563,174	563,538	566,176	566,734	567,176	594,559	594,897	595,199	597,687	597,978	598,256	600,553	582,217
64	Subtotal Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460
-	Cooloiai Laira a Callo Rights	2,400	∠,400	4,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,700	2,700	2,700	2,-00

# Non-Used and Useful Plant - Summary

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-7 Page: 1 of 1

Preparer; Robert M. Griffin

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

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat		(9)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water						
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	0	0	0	0	0	
	Sewer						
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	. 0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	0	0	0	0	0	

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

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 1 of 2

Page:

Preparer: Robert M. Griffin

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

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description alances for this system begin June 30, 2004 in ac	Balance	Balance
1116.0	12/31/92 Balance	Coldance with F3C Am	endatory Order
•			
^	1993		
2 3	Additions Retirements		
4	Adjustments		
5	12/31/93 Balance		
•			
	1994		
6 7	Additions Retirements		
8	Adjustments		
9	12/31/94 Balance		<del></del>
_			
	1995		
10	Additions		
11	Retirements		
12	Adjustments	***************************************	·
13	12/31/95 Balance		
	1996		
14	Additions		
15	Retirements		
16	Adjustments	<del></del>	
17	12/31/96 Balance		•
	1997		
18	Additions		
19	Retirements	•	
20 21	Adjustments 12/31/97 Balance	<del></del>	
۷1			1
	1998		
22	Additions		
23 24	Retirements Adjustments		
25	12/31/98 Balance	<del></del>	
00	1999 Addition of		
26 27	Additions		
27 28	Retirements Adjustments		
29	12/31/99 Balance		

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

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 Page:

2 of 2

Preparer: Robert M. Griffin

Expla	nation: Schedule A-8 continued		
	(1)	(2)	(3)
		Water	Sewer
Line	Deparintion	Year End	Year End Balance
No.	Description palances for this system begin June 30, 2	Balance 2004 in accordance with PSC Ame	
1116 1	•		illudiory order
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		-
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	30,368	209,311
	2004		
46	Additions	3,342	8,914
47	Retirements	0	(232)
48	Adjustments	0	0
49	12/31/04 Balance	33,710	217,993
	2005		
50	Additions	6,774	17,846
51	Retirements	(9,398)	(1,106)
52	Adjustments	139	136
53	12/31/05 Balance	31,225	234,869
	2006	,	
54	Additions	0.540	40.454
55	Retirements	8,512 (29,572)	18,154
56	Adjustments	1,014	(11,643)
57	12/31/06 Balance	11,179	<u>997</u> 242,377
		11,119	242,311
EO	2007		
58	Additions	12,628	22,942
59 60	Retirements	(3,220)	(1,228)
60 61	Adjustments 12/31/07 Balance	2,831	2,783
υı	12/31/07 Dalatice	23,418	266,874
	Supporting Schedules: A-9, A-10 (pp 2-5)		

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

**A-9** 

1 of 5 Page:

Robert M. Griffin Preparer:

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average Non-Used and Useful amounts.

		(1)	(2) Historica	(3) al Base Yea	(4) ar 2005	(5)	(6) diate Year	(7)	(8) Projecte	(9) d Rate Ye	(10) ar <b>2007</b>
Line	Acct		Adjusted	Non-Used		Adjusted		d & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INITANG	IBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	ő	. 0	0.00%	Ö	Ö	0.00%	ō
4	339.1	Other Plant & Misc. Equipment	o o	0.00%	ő	ő	0.00%	ő	ő	0.00%	Ö
5		E OF SUPPLY & PUMPING PLANT	U	0.0070	ŭ	_	0.0070	ŭ	Ū	0.0070	·
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,669	0.00%	ő	2.898	0.00%	o o	3,132	0.00%	Ö
8	305.2	Collect. & Impound Reservoirs	2,000	0.00%	ŏ	2,000	0.00%	ő	0,102	0.00%	ő
9	306.2	Lake, River & Other Intakes	ő	0.00%	ő	ő	0.00%	ő	ő	0.00%	ő
10	307.2	Wells & Springs	12,535	0.00%	0	12,164	0.00%	0	(5,841)	0.00%	0
11	307.2	Infiltration Galleries & Tunnels	12,555	0.00%	0	12,104	0.00%	ő	(5,541)	0.00%	0
	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
12			16.393	0.00%	0	17,866	0.00%	0	20.310	0.00%	0
13	310.2	Power Generation Equipment		0.00%	0	,		0	,		0
14	311.2	Pumping Equipment	5,326		-	100	0.00%	- 1	1,254	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	. 0	0	0.00%	U
16		TREATMENT PLANT	•	0.000/		_	0.000		•	0.000/	
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2	0.00%	0	(185)	0.00%	0	(3,083)	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	(23,459)	0.00%	0	(23,331)	0.00%	0	(22,917)	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT							_		_
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,358	0.00%	0	6,715	0.00%	0	6,827	0.00%	0
27	331.4	Transm. & Distribution Mains	49,985	0.00%	0	51,159	0.00%	0	51,670	0.00%	0
28	333.4	Services	577	0.00%	0	596	0.00%	0	614	0.00%	0
29	334.4	Meters & Meter Installations	(35,547)	0.00%	0	(36,287)	0.00%	0	(37,381)	0.00%	0
30	335.4	Hydrants	246	0.00%	0	270	0.00%	0	293	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	21	0.00%	0	565	0.00%	0	2,503	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOT	AL	35,106	-	0	32,530	-	0	17,383		0
	Total I	and and Land Rights	0	-	0		-			,	
	TOTAL	Land and Land Mights		-		0_	-	0	0		0

Test Year Average balance Valencia Terrace Docket No. 060368-WS

Schedule: A-9 Page:

2 of 5 Preparer: Robert M. Griffin

Test Year Ending 12/31/05 Historical [X] Projected []

Explanation: Provide the month ending Per Books balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	SIBLE PLANT														
2 301.1	Organization	n	0	0	٥	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	Ö	0	0	0	0	ő	ő	ŏ	ō	ō	0	0
4 339.1	Other Plant & Misc. Equipment	Û	0	0	n	0	0	0	ő	ů.	ŏ	Ō	Ō	0	0
	CE OF SUPPLY & PUMPING PLANT	U	· ·	Ü	Ü	U	•	· ·	Ū	·	•	ū	_		
6 303.2	Land & Land Rights	0	n	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	n	0	ő	0	ñ	ň	ō	0	0
8 305.2	Collect. & Impound Reservoirs	n	0	n	Ô	0	0	0	ő	0	o o	Ö	Ô	0	0
9 306.2	Lake, River & Other Intakes	n	0	0	0	0	0	0	ő	0	ŏ	Ô	0	o o	0
10 307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	ő	ō	0
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	n	Ô	ő	ō	0
12 309.2	Supply Mains	0	0	0	0	0	0	n	Õ	0	n	0	ň	ō	0
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	ű	ő	Õ	ō
14 311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	n	n	ñ	ō
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Û	n	ň
	R TREATMENT PLANT	U	U	U	U	U	U	U	U	U	U	U	•	·	•
17 303.3			•	•	•	0	•	0	0	0	0	0	n	0	0
18 304.3	Land & Land Rights	0	0	0	0	-	0	_	0	0	0	0	0	n	ő
	Structures & Improvements	0	0	0	0	0	0	0	•	. 0	0	0	0	ñ	ő
19 311.3	Pumping Equipment	0	0	0	0	. 0	0	0	0	•	-	0	0	0	0
20 320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	•	0	0	n
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	. 0	0	U	U	U
	MISSION & DISTRIBUTION PLANT									_		_	_	•	0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	. 0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	•
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 GENER															
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	Ó	ō	ō	ō	Ō	0	ō	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	Õ	ō	Ō	ō	Ō	ō	ō	0	0	0	0	0	0	0
43 346.5	Communication Equipment	Ó	ō	ō	ō	ō	Ö	ō	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	ō	0	ō	ō	ō	ō	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	Ö	Ö	0	ō	0	0	0	0	0	0	0	0	0	0
46 TOTA	<b>AL</b>	0	0	0	0	0	0	0_	0	0	0	0	0_	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

#### Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

#### Florida Public Service Commission

Schedule: A-9 Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	Acct No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INITANI	GIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	O	0	0	0	0	0	0	0	0
3		Franchises	0	0	0	0	0	0	0	0	0	0	0	ő	Ö	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	o o	ő	ő	ō	0
5		CE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	,0	U	U	U	Ü	·	·	•	
6	303.2	Land & Land Rights	0	0	n	0	0	n	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,556	2,575	2,594	2,612	2,631	2,650	2.669	2.688	2,707	2,726	2.745	2,764	2,783	2,669
8	305.2	Collect. & Impound Reservoirs	2,000	2,070	2,004	2,012	2,001	2,000	2,000	0	_,,,	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	ů	0	Ô	ŏ	ő	ñ	Ö	Ö	Õ	ō	ō	0	0	0
10		Wells & Springs	11,861	11,974	12.086	12,198	12,311	12,423	12,535	12,648	12,760	12.873	12,985	13,097	13,210	12,535
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	Ö	ő	ő	Ö	Ď	ō	ō	0	Ō	0	0	0	0
13	310.2	Power Generation Equipment	15.865	15,953	16.041	16,129	16,217	16,305	16.393	16,481	16,569	16,657	16,745	16,833	16,921	16,393
14	311.2	Pumping Equipment	6,725	6,807	6,889	6,972	7,054	7,136	7,219	7,301	7,383	7,465	(669)	(572)	(476)	5,326
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
16	WATER	R TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	. 0	0	0	Ō	0	0	0	0	0	0	0	9	18	2
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	(23,522)	(23,511)	(23,501)	(23,490)	(23,480)	(23,469)	(23,459)	(23,448)	(23,438)	(23,427)	(23,417)	(23,406)	(23,396)	(23,459)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr, Reservoirs & Standpipes	6,085	6,130	6,176	6,221	6,267	6,312	6,358	6,403	6,449	6,494	6,540	6,585	6,631	6,358
27	331.4	Transm. & Distribution Mains	49,248	49,371	49,494	49,616	49,739	49,862	49,985	50,108	50,231	50,354	50,477	50,600	50,723	49,985
28	333.4	Services	567	569	571	572	574	575	577	578	580	581	583	585	586	577
29	334.4	Meters & Meter Installations	(35,909)	(35,834)	(35,759)	(35,683)	(35,608)	(35,533)	(35,458)	(35,382)	(35,307)	(35,232)	(35,157)	(35,081)	(36,172)	(35,547)
30	335.4	Hydrants	235	237	239	241	243	245	246	248	250	252	254	256	258	246
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		AL PLANT													_	_
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	0	. 0	0	0	0	0	0	0	0	5	40	83	139	21
	341.5	Transportation Equipment	0	0	0	0	. 0	0	0	0	, 0	0	0	0	0	U
	342.5	Stores Equipment	0	0	0	0	0	0	.0	0	0	0	0	0	0	Ü
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
	344.5	Laboratory Equipment	0	0	0	.0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U C
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ü
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	Û
46	TOTA	AL	33,710	34,270	34,829	35,388	35,948	36,507	37,066	37,626	38,185	38,750	31,127	31,753	31,225	35,106
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

# Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Valencia Terrace

Docket No. 060368-WS

Schedule Year Ending 12/31/06
Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Арг	May	Jun	Jul-	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	Ō	0	Ō	Ö	0	0	0	0	0	. 0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	2,783	2,802	2,821	2,840	2,859	2,878	2,898	2,917	2,937	2,956	2,976	2,995	3,015	2,898
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	13,210	13,322	13,434	13,547	13,659	13,771	13,884	13,996	14,109	14,221	14,333	14,446	(7,806)	12,164
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 310.2	Power Generation Equipment	16,921	17,009	17,097	17,185	17,394	17,602	17,810	18,019	18,227	18,435	18,644	18,852	19,060	17,866
14 311.2	Pumping Equipment	(476)	(380)	(284)	(188)	(92)	4	100	196	293	389	485	581	677	100
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT														_
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	18	27	36	45	54	63	73	82	91	101	110	119	(3,228)	(185)
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 320.3	Water Treatment Equipment	(23,396)	(23,385)	(23,375)	(23,364)	(23,354)	(23,343)	(23,333)	(23,322)	(23,312)	(23,301)	(23,291)	(23,280)	(23,251)	(23,331)
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	MISSION & DISTRIBUTION PLANT													_	
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	U
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0		0	0 745
26 330.4	Distr. Reservoirs & Standpipes	6,631	6,676	6,722	6,767	6,813	6,858	6,904	6,949	_6,995	6,430	6,474	6,518	6,562	6,715
27 331.4	Transm. & Distribution Mains	50,723	50,846	50,969	51,092	51,215	51,343	51,115	51,249	51,384	51,161	51,301	51,441	51,224	51,159
28 333.4	Services	586	588	589	591	592	594	596	597	599	600	602	603	605	596
29 334.4	Meters & Meter Installations	(36,172)	(36,095)	(36,018)	(35,941)	(35,864)	(35,787)	(36,342)	(36,262)	(36,181)	(36,734)	(36,650)	(36,566)	(37,115)	(36,287) 270
30 335.4	Hydrants	258	260	262	264	266	268	270	272	274	276	278	280	282	
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
33 GENER 34 303.5	RAL PLANT	_	_	_	_	_	_	_	_	_					0
35 304.5	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	o o	0	ρ	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0		873	•	1,153	565
38 341.5	Transportation Equipment	139 0	195 0	250 0	311 0	372 0	452 0	536 0	620 0	704 0	789 0	8/3	957 0	1,155	363 n
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	o O
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	Ú	0	0	Ü	Ü	Ü	0	0	0
41 344.5	Laboratory Equipment	0	0	0	0	0	U	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	U	0	0	0	0	U C	0	0	0	0	0	0	0	n
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	n	0
44 347.5	Miscellaneous Equipment	0	0	.0	0	0	0	0	o o	0	a	0	0	o	0
45 348.5	Other Tangible Plant	0	. 0	0	0.	0	0	0	0	0	0	0	0	ő	0
	-			_			<del>-</del>					· · · · · · · · · · · · · · · · · · ·		44.470	20 520
46 TOT	AL .	31,225	31,865	32,504	33,149	33,914	34,706	34,511	35,315	36,119	35,323	36,134	36,946	11,179	32,530
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Test Year Average balance

Valencia Terrace Docket No. 060368-WS

Schedule Year Ending 12/31/07 Historical [ ] Projected [ X ] Florida Public Service Commission

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	. 0	0	0	0	0	0	0	0	0	0	0	0	•
3 302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	1
4 339.1 5 SOUR	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 304.2	Structures & Improvements	3,015	3,035	3.054	3.074	3.093	3,113	3,132	3,152	3,171	3,191	3,210	3,230	3,249	3,13
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0 -	0	0	0	0	
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 307.2	Wells & Springs	(7,806)	(7,478)	(7,151)	(6,824)	(6,496)	(6,169)	(5,841)	(5,514)	(5,186)	(4,859)	(4,532)	(4,204)	(3,877)	(5,84
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 310.2	Power Generation Equipment	19,060	19,269	19,477	19,685	19,893	20,102	20,310	20,518	20,727	20,935	21,143	21,352	21,560	20,31
14 311.2	Pumping Equipment	677	773	869	965	1,061	1,158	1,254	1,350	1,446	1,542	1,638	1,734	1,830	1,25
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 304.3	Structures & Improvements	(3,228)	(3,189)	(3,149)	(3,166)	(3,126)	(3,086)	(3,101)	(3,061)	(3,020)	(3,036)	(2,995)	(2,954)	(2,968)	(3,08
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 320.3	Water Treatment Equipment	(23,251)	(23,221)	(23,192)	(23,162)	(23,133)	(23,047)	(22,960)	(22,874)	(22,788)	(22,702)	(22,615)	(22,529)	(22,443)	(22,91
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 TRANS	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 330.4	Distr. Reservoirs & Standpipes	6,562	6.607	6,651	6,695	6,739	6,783	6.827	6,871	6,915	6,959	7,004	7,048	7,092	6,82
27 331.4	Transm. & Distribution Mains	51,224	51,370	51,516	51,394	51,544	51,695	51,577	51,732	51,886	51,773	51,932	52,091	51,982	51,67
28 333.4	Services	605	606	608	610	611	613	614	616	617	619	621	622	624	61
29 334.4	Meters & Meter Installations	(37,115)	(37,028)	(36,941)	(37,328)	(37,238)	(37,149)	(37,533)	(37,441)	(37,349)	(37,731)	(37,636)	(37,541)	(37,921)	(37,38
30 335.4	Hydrants	282	284	286	288	290	292	293	295	297	299	301	303	305	29
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	
32 339.4	Other Plant & Misc. Equipment	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
33 GENER	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 304.5	Structures & Improvements	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
37 340.51	Computer Equipment	1,153	1,354	1,559	1,775	1,998	2,228	2,463	2,704	2,949	3,201	3,458	3,719	3,984	2,50
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
39 342.5	Stores Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
46 TOT	AL	11,179	12,380	13,587	14,005	15,237	16,532	17,035	18,348	19,666	20,193	21,530	22,870	23,418	17,38
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Valencia Terrace
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: Page:

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Preparer:

Robert M. Griffin

	(1)	(2) Historica	(3) al Base Yea	(4) ar 2005	(5) Interm	(6) ediate Year	(7) · <b>2006</b>	(8) Projecte	(9) ed Rate Yea	(10) ar <b>2007</b>
ne Acct		Adjusted		& Useful	Adjusted		d & Useful	Adjusted	Non-Use	d & Usefu
o. No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	GIBLE PLANT		: 5	• • • • • • • • • • • • • • • • • • • •						
351.1	Organization	0	0.00%	0	0	0.00%	0	. 0	0.00%	
352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	CTION PLANT									
353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
354.2	Structures & Improvements	7,874	0.00%	0	7,733	0.00%	0	(652)	0.00%	
355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
360.2	Collection Sewers - Force	3,311	0.00%	0	3,167	0.00%	0	2,345	0.00%	
361.2	Collection Sewers - Gravity	86,391	0.00%	0	89,902	0.00%	0	93,414	0.00%	
1 362.2	Special Collecting Structures	0	0.00%	o i	0	0.00%	Ō	0	0.00%	
	Services to Customers	17,476	0.00%	Ö	18,208	0.00%	o l	18,939	0.00%	
	Flow Measuring Devices	1,666	0.00%	. 0	1,666	0.00%	Ö	1,666	0.00%	
3 364.2		1,000	0.00%	0	0	0.00%	ŏ	0	0.00%	
4 365.2	Flow Measuring Installations	. 0	0.00%	0	0	0.00%	0	0	0.00%	
5 389.2	Other Plant & Misc. Equipment	. 0	0.00%	0	U	0.00%	U	U	0.0076	
	M PUMPING PLANT		0.000/		,	0.000/	0	,	0.000/	
7 353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
370.3	Receiving Wells	2,695	0.00%	0	3,104	0.00%	0	3,386	0.00%	
371.3	Pumping Equipment	24,459	0.00%	0	27,261	0.00%	0	30,062	0.00%	
2 389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
3 TREAT	MENT AND DISPOSAL PLANT									
4 353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
354.4	Structures & Improvements	0	0.00%	. 0	0	0.00%	0	0	0.00%	
355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
7 380.4	Treatment & Disposal Equipment	66,209	0.00%	0	74,541	0.00%	0	84,965	0.00%	
3 381.4	Plant Sewers	0	0.00%	0		0.00%	0	0	0.00%	
9 382.4	Outfall Sewer Lines	16,236	0.00%	Ô	16,899	0.00%	0	17,563	0.00%	
389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	AIMED WATER TREATMENT PLANT	v	0.0070	· ·	ľ	0.0070	Ū	·	******	
2 353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
3 354.5	Structures & Improvements	ő	0.00%	0	Ĭŏ	0.00%	ŏ	ŏ	0.00%	
	Power Generation Equipment	0	0.00%	0	Ĭŏ	0.00%	0	l ŏ	0.00%	
		0	0.00%	0	Ĭ	0.00%	0	ľő	0.00%	
5 371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	Ö	0.00%	
6 374.5	Reuse Distribution Reservoirs	0		0		0.00%	0	0	0.00%	
7 380.5	Treatment & Disposal Equipment	_	0.00%	_						
8 381.5	Plant Sewers	0.	0.00%	0	0	0.00%	0	0	0.00%	
9 389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	AIMED WATER DISTRIBUTION PLANT	_		_			_			
1 352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
2 353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
3 354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
4 355.6	Power Generation Equipment	0	0.00%	0	D	0.00%	0	0	0.00%	
5 366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
6 367.6	Reuse Meters & Meter Installations	, , 0	0.00%	. 0	0	0.00%	0	0	0.00%	
7 371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
8 375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	. 0	0.00%	
9 389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
0 GENE	RAL PLANT				ł			i		
1 353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
2 354.7	Structures & Improvements	0	0.00%		0	0.00%	0	0	0.00%	
3 390.7	Office Furniture & Equipment	0	0.00%		0	0.00%	0	1 0	0.00%	
4 390.71		20	0.00%		556	0.00%	Ō	2,461	0.00%	
5 391.7	Transportation Equipment	0	0.00%		0	0.00%	0	0	0.00%	
6 392.7	Stores Equipment	Ö	0.00%		l ő	0.00%	ő	Ĭ	0.00%	
7 393.7	Tools, Shop & Garage Equipment	0	0.00%		0	0.00%	0	l ŏ	0.00%	
8 394.7	Laboratory Equipment	0	0.00%		l 0	0.00%	0	0	0.00%	
9 395.7	Power Operated Equipment	0						0		
0 396.7			0.00%		0	0.00%	0		0.00%	
	Communication Equipment	0	0.00%		0	0.00%	0	0	0.00%	
1 397.7	Miscellaneous Equipment	0	0.00%		0	0.00%	0	299	0.00%	
2 398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	
	<b>-</b>				<del> </del>	_			_	
	T A 1	226,338		0	243,037		0	254,449		
3 TO	IAL	220,330			240,007	_		207,770	_	

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance Valencia Terrace

Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: A-10
Page: 2 of 5
Preparer: Robert M. Griffin

Historical [X] Projected [] Explanation: Provide the month ending Per Books balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

en en provincia de la provincia de la provincia de la compansión de la compansión de la provincia de la provincia de la compansión de la compa

1.1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acc	ot No. Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	ANGIBLE PLANT	12/3/104	Jan	160	ivigi	Apr.	iviay	JUII	301	nuy	оср				
2 351		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389 5 CO	0.1 Other Plant & Misc. Equipment LLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	U	U
6 353		0	0	0	0	0	n	0	0	0	0	0	0	0	0
7 354		ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	ō	Ō	ō	0	0
8 355		0	0	0	0	0	0	Ó	0	0	0	0	0	0	0
9 360		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 361 11 362		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364		0	0	0	0	0.	ő	0	0	0	ő	0	ő	ő	ō
14 365		ő	ŏ	Ö	ő	ŏ	ŏ	ŏ	ő	ŏ	ō	0	Ō	0	0
15 389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	STEM PUMPING PLANT											_	_	_	
17 353 18 354		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370		0	0	0	0	0	0	0	0	0	0	0	0	0	ő
21 371	.3 Pumping Equipment	Ö	ő	0	ŏ	0	Ö	0	Ö	0	ő	ő	ő	ő	ō
22 389	.3 Other Plant & Misc. Equipment	0	ō	ō	0	ō	0	Ö	ŏ	Ō	Ō	0	0	0	0
	EATMENT AND DISPOSAL PLANT												_	_	~
24 353 25 354		0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
25 354 26 355		0	0	0	0	0	0	0	0	0	0 <b>0</b>	0	0	0	0
27 380		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 381		0	0	0	0	ň	0	0	o o	ő	0	ŏ	ő	ŏ	ō
29 382		ō	ō	Ö	ŏ	ŏ	Ö	ō	ŏ	ō	Ō	0	0	0	0
30 389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CLAIMED WATER TREATMENT PLANT									_	_				0
32 353		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354 34 355		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371		0	0	0	0	0	0	0	0	0	Ö	ő	0	ő	ő
36 374		Ö	. 0	ő	ő	ő	ő	ő	ő	ŏ	ŏ	ŏ	ŏ	Ō	0
37 380	.5 Treatment & Disposal Equipment	0	0	0	Ö	Ō	0	0	0	0	0	0	0	0	0
38 381		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389		0	0	0	0	0	0	0 ·	0	0	0	0	0	0	U
40 REC 41 352	CLAIMED WATER DISTRIBUTION PLANT  .6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353		0	0	0	0	0	. 0	0	0	0	0	0	ő	0	ő
43 354.		ő	ŏ	ő	ŏ	Ö	ŏ	ō	ő	ō	ő	ō	ō	0	0
44 355.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.		0	0	0	0	0 -	0	0	0	0	0	0	0	0	0
46 367. 47 371.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.		0	0	0	0	0	0	0	n	ő	0	0	. 0	ő	ŏ
50 GEN	IERAL PLANT	•	•	ŭ	·	•	ŭ	· ·	ŭ	•	•	•	=	•	
51 353.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390. 55 391.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.		0	0	0	0	0	0	0	0	ő	Ö	ő	ő	ő	ŏ
58 394.	7 Laboratory Equipment	ó	Ö	Ō	ō	Ö	ŏ	ō	Ö	ō	ō	Ō	ō	0	0
59 395.		0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
60 396.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.	7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	U	U
63 T	OTAL	0	0	0	0	0	0_	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Note: 2005 Per E												sition.	-
					,						2 3 4	,			

ယု

Test Year Average balance Valencía Terrace Docket No. 060368-WS Test Year Ending 12/31/05
Historical [ X ] Projected [ ]

Schedule: A-10

Page: 3 of 5

Preparer: Robert M. Griffin

Historical [ X ] Projected [ ]		Explanation: P	rovide the mor	nth ending Adju	isted balances	for Sewer Ac	cumulated Dep	reciation by pr	imary account	for each montl	of the Test Y	ear and the er	nding balance f	for the prior ye	ear.
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	count Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBLE PLANT		_	_		_						_	_			0
2 351.1 Organization 3 352.1 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1 Other Plant & M	lise Equipment	0	0	0	0	0	0	0	.0	0	0	0	0	0	0
5 COLLECTION PLANT	isc, Equipment	0	U	0	0	0	0	0	0	0	0	U	U	U	Ū
6 353.2 Land & Land Ri	ghts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2 Structures & Im		7,548	7,602	7,656	7,711	7,765	7,819	7,874	7,928	7,982	8,037	8,091	8,145	8,199	7,874
8 355.2 Power Generati		0	0	0	. 0	0	0	0	0	0	0	0	. 0	0	0
9 360.2 Collection Sewe	rs - Force	3,201	3,220	3,238	3,256	3,274	3,293	3,311	3,329	3,347	3,366	3,384	3,402	3,420	3,311
10 361.2 Collection Sewe		84,637	84,929	85,222	85,514	85,807	86,099	86,391	86,684	86,976	87,269	87,561	87.854	88,146	86,391
11 362.2 Special Collectin		0	0	0	0	0	0	0	0	0	0	0	0	0	
12 363.2 Services to Cus 13 364.2 Flow Measuring		17,111	17,172	17,233	17,293	17,354	17,415	17,476	17,537	17,598	17,659	17,720	17,781	17,842	17,476
13 364.2 Flow Measuring 14 365.2 Flow Measuring		1,666 0	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1.666	1,666	1,666 0	1,666 D	1,666 0	1,666
15 389.2 Other Plant & M		0	0	0 0	0	0	0	0	0	0	0	0	0	0	,
16 SYSTEM PUMPING PLAI		U	U	U	U	U	U	0	U	U	U	Ü	U	U	,
17 353.3 Land & Land Rig		0	0	0	0	0	0	0	0	0	0	0	0	0	(
18 354.3 Structures & Imp		ő	ŏ	Ö	0	ŏ	ō	ő	ő	0	ŏ	ŏ	ő	ō	Ċ
19 355.3 Power Generation	on Equipment	0	Ō	Ō	Ō	ŏ	ō	ŏ	ō	ō	Ō	ō	0	0	(
20 370.3 Receiving Wells		2,470	2,508	2,545	2,583	2,620	2,658	2,695	2,733	2,770	2,808	2,846	2,883	2,921	2,69
21 371.3 Pumping Equipm		23,058	23,292	23,525	23,759	23,992	24,226	24,459	24,693	24,927	25,160	25,394	25,627	25,861	24,459
22 389.3 Other Plant & M		0	0	0	0	0	0	0	0	0	0	0	0	0	(
23 TREATMENT AND DISPO															
24 353.4 Land & Land Rig 25 354.4 Structures & Imp		0	0	0	0	0	0	0	0	0	0	0	0	0	(
25 354.4 Structures & Imp 26 355.4 Power Generation		0	0	0	0	0	0	. 0	0	0	0	0	0	0	(
	posal Equipment	62,398	63,131	63,865	0 64,599	0 65,332	0 66,066	0	0 66,432	0 67,167	67,903	68,639	69,374	70,110	66.20
28 381.4 Plant Sewers	posar Equipment	02,398	03,131	03,663	04,399	05,332	00,000	65,696 0	00,432	07,167	07,903	06,639	05,314	70,110	00,200
29 382.4 Outfall Sewer Lin	nes	15,904	15,959	16.014	16,070	16,125	16,180	16,236	16,291	16,346	16,401	16,457	16,512	16,567	16,236
30 389.4 Other Plant & Mi		0	0.000	10,014	0.070	0,123	0,100	0.200	0.231	0,040	0,401	0,107	0	0	(
31 RECLAIMED WATER TRI	EATMENT PLANT	-	-	-	•	•	•	•	•	•	-	-	_		
32 353.5 Land & Land Rig	phts	0	0	0	0	0	0	0	0	0	0	0	0	0	C
33 354.5 Structures & Imp	rovements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
34 355.5 Power Generation		0	0	0	0	0	0	0	0	0	0	0	0	0	(
35 371.5 Pumping Equipn		0	0	O	0	0	0	0	0	0	0	0	0	0	(
36 374.5 Reuse Distributio		0	0	0	0	0	0	0	0	0	0	0	0	0	(
37 380.5 Treatment & Disp 38 381.5 Plant Sewers	posal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
39 389.5 Other Plant & Mi	ec Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ď
40 RECLAIMED WATER DIS		U	U	U	U	0	U	U	U	U	U	U	U	U	`
41 352.6 Franchises		0	0	0	0	0	0	n	0	0	0	0	. 0	0	(
42 353.6 Land & Land Rig	hts	0	. 0	ō	ŏ	ō	Ö	ŏ	ō	ŏ	ō	ō	Ō	Ō	(
43 354.6 Structures & Imp		0	0	0	Ō	ō	ō	Ō	Ö	ō	0	Ō	0	0	(
44 355.6 Power Generation	n Equipment	0	0	0	0	0	0	0	. 0	0	0	0	0	0	(
45 366.6 Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0	(
	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
47 371.6 Pumping Equipm 48 375.6 Reuse Transmiss		0	0	0	0	0	0	0	0	0	0	0	0	0	9
48 375.6 Reuse Transmiss 49 389.6 Other Plant & Mis		0	0	0	0	0	0	0	. 0	0	0	0	0	0	(
50 GENERAL PLANT	sc. Equipment	0	0	0	0	0	0	0	0	0	U	0	U	U	'
51 353.7 Land & Land Rig	hts	0	O	. 0	0	0	0	o.	0	n	0	0	0	0	(
52 354.7 Structures & Imp		0	0	0	0	0	0	0	0	0	0	0	0	0	Č
53 390.7 Office Furniture 8		ő	ő	Ö	ő	ŏ	ő	ő	ŏ	0	ŏ	ő	Ö	0	Ò
54 390.71 Computer Equipr		Ö	ŏ	ŏ	ō	ŏ	ő	ŏ	ŏ	ŏ	5	39	82	136	20
55 391.7 Transportation E		0	0	0	. 0	Ö	0	0	0	0	0	0	0	0	(
56 392.7 Stores Equipmen		0	0	0	0	0	0	0	0	0	0	0	0	0	1
57 393.7 Tools, Shop & G		0	0	0	0	0	0	0	0	0	0	0	0	0	
58 394.7 Laboratory Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	(
59 395.7 Power Operated		0	0	0	0	0	0	0	0	0	0	0	0	0	1
60 396.7 Communication E 61 397.7 Miscellaneous Ed		0	0	0	0	0	0	0	0	0	0	0	0	0	
61 397.7 Miscellaneous Ed 62 398.7 Other Tangible P		0	0	0	0	0	0	0	0	0	0	0	0	0	
02 300.1 Other rangible F	iearit	U	U	U	U	J	U	U	J	U	U	U	Ū	U	,
63 TOTAL		217,993	219,479	220,965	222,451	223,937	225,423	225,805	227,293	228,781	230,274	231,796	233,326	234,869	226,33
64 Subtotal Land	& Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(

0	0	0	0	0	0	0	0	0	0	0	0	0	0	Subtotal Land & Land Highlys		<b>†</b> 9
243,037	242,377	251,168	969,645	248,025	£78,84S	245,310	243,746	242,602	241,050	239,503	237,955	236,412	698,4£S	_ 1∀.	<b>TOT</b>	63
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Tangible Plant	7,865	79
0	0	0	0	0	0	0 .	0	0	0	0	0	0	0	Miscellaneous Equipment	7.766	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Communication Equipment	7.966	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Laboratory Equipment Power Operated Equipment	7.866	
0	0	0	0	0	0	0	0	Ô	0	0	n	0	0	Tools, Shop & Garage Equipment	7.565	
0	Ö	ŏ	ő	ő	ŏ	ő	ő	ŏ	ŏ	ő	ŏ	ő	o o	Stores Equipment	392.7	
ŏ	Ō	Ō	0	ō	Ō	ō	Ō	Ō	Ō	Ō	Ō	Ō	ō	Transportation Equipment		
999	1,134	01/6	828	977	269	019	728	945	996	90€	546	191	136		17.065	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Office Furniture & Equipment	7.066	23
0	0	O.	0	0	0	0	0	0	0	0	0	0	0	Structures & Improvements	7.466	25
0	0	0	0	0	0	0	0	0	0	0	0	0	0	etheiA bas Labras		
		0	0	0	0	n		0	0	0		^		TNAJ9 JAS		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	9.685	
0	0	0	0	0	n	n	0	0	0	0	0	0	0	Pumping Equipment Reuse Transmission & Distr. Sys.	3.675	
ñ	0	0	å	ő	Ö	ő	ő	ő	Ö	Ô	ő	0	0	Reuse Meters & Meter Installations	3.13E	
Ö	ō	Ō	ō	Ō	ō	Ō	0	ō	Õ	ō	ō	ŏ	ő	Reuse Services		
ā	0	0	0	0	0	0	0	0	0	Ó	0	Ō	0	Power Generation Equipment		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Structures & Improvements	3.426	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	strigiЯ bosJ & bosJ	3.53.6	45
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Franchises	352.6	
_			•				•	•					_	TUAJA NOITUBIRTZIO RETAW GEMIJ		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment		
0	0	0	0	0	0	0	0	0	o o	0	0	0	0	Treatment & Disposal Equipment Plant Sewers	3.186	
0	0	n	0	0	0	0	0	ő	o O	0	0	0	0	Reuse Distribution Reservoirs Treatment & Discosst Fouringent		
0	0	n	Ö	Ö	ő	ő	o o	Ö	ű	ő	n	o o	0	Pumping Equipment	3.176	
Ö	Ö	ō	Ö	ō	Ō	Ō	ŏ	ō	ō	ō	ō	Ö	Ö	Power Generation Equipment	3.686	
Ō	0	0	0	0	0	0	0	0	0	0	Ö	Ō	0	Structures & Improvements	354.5	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Land & Land Rights	353.5	
														TNAJ9 TNEATMENT PLANT	SECT/	34
0	0	0	0	0	0	0	0	0	0 .	0	0	0	0	Other Plant & Misc. Equipment	389.4	30
668,91	17,231	971,71	121,71	390,71	010,71	226,81	668,81	448,81	16,788	££7,81	878,81	16,623	198,91	Outfall Sewer Lines	4.585	
0	0	0	0	0	566,87 0	822,27 0	£ <b>S</b> 23,47	887,67 0	680,67 0	0	0	0	0	Plant Sewers	4.186	
145,47	0 991,97	0 6€1,87	0 494,17	0 627,87	0	825.25	0 ECG VZ	987.57	0 53 053	0 712,31	0 782,17	0 848,07	011,07	Treatment & Disposal Equipment	4.085	
0	0	0	0	0	n	0	0	0	0	0	0	0	0	Structures & Improvements Power Generation Equipment	355.4	
0	0	n	ñ	0	0	0	0	0	0	o o	n	n	0		929°4 924°4	
U	Ū	Ū	Ü	·	•	·		ŭ	Ü	•	v	Ū	v	TMENT AND DISPOSAL PLANT		23
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	389.3	
192,72	299,82	824,82	261,85	27,962	827,728	27,495	27,262	820,72	26,795	195.55	856,328	26,094	198,85	Pumping Equipment	371.3	
3,104	3,251	3,228	3,206	3,183	191,5	3,138	3,116	€60,€	1,40,€	5.033	966'Z	826,2	126,S	Receiving Wells	8.078	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment	5.665	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		354.3	В١
0	0	0	0	0	0	0	0	0	0	0	0	0	0		8.638	
0	0	0	0	0	0	0	n	0	0	0	0	0	0	EM PUMPING PLANT		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Flow Measuring Installations Other Plant & Misc. Equipment	3.685	
999,1	888.1 0	999,1	999,1	999,1	999.1	999,1	999,1	1,666	999'1	999,r	999'ı	999.t	999,1		3.43£	
18,208	£73,81	18,812	18,452	165,81	18,330	18,269	18,208	141,81	18,086	18,025	17,964	£06'41	248,71	_ · · · · · · · · · · · · · · · · · · ·	3.63.2	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		3.535	
206,68	869,16	995,16	510,16	087,06	784,06	161,06	106,68	609'68	915,98	<b>₽20.</b> 68	1ET,88	664,88	941,88		361.2	
3,167	974,5	2,856	2,822	787,5	3,172	3145	911,6	3,512	664,6	3,475	73457	3,439	3,420	Collection Sewers - Force		6
0	0	0	0	0	0	0	0	0	0	0	0	0	0			8
EET,T	(E44,1)	967,8	S47,8	889,8	<b>≯</b> £9,8	67 <b>6</b> ,8	8,525	174,8	714,8	295,8	80£,8	8,254	ee1,8			L
0	0	0	0	0	0	0	0	0	0	0	0	0	0			9
0	0	0	0	0	0	0	0	٥	0	0	0	Ó	0	ECTION PLANT		ç
0	0	0	0	0	0	0	. 0	0	0	0	0	0	0			7
0	0	0	0	Ö	ő	0	0	ő	0	0	0	0	0			E
•	•	-	•	-	-	-	-	-	-	-	·	•	•	VGIBLE PLANT		S L
Balance	Dec	voM	15Q	ges	₽uĄ	lut	սոր	YEM	1qA	16M	Feb	nel	15/31/02			No.
Average													Ріют Уезг	••	jooA ∈	
(31)	(14)	(£1)	(15)	(11)	(01)	(6)	(8)	(2)	(9)	(2)	(p)	(5)	(z)	(t)		• •

Explansition: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Preparer: Robert M. Griffin

d of 5 :96ed Schedule: A-10

Florida Public Service Commission

Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [ ] Projected [ X ]

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Test Year Average was
Test Year Average was
Test Year Average was

Schedule: A-10 Page:

5 of 5

Docket No. 060368-WS
Schedule Year Ending 12/31/07
Historical [ ] Projected [ X ]

Preparer: Solid Preparer: Robert M. Griffin

Preparer: Robert M. Griffin

Preparer: Robert M. Griffin

	Projected [ X ]	Explanation: P		in onong rayo	isted balances	10. Conc. Act	dinalated Dep	recidion by pi	mary account	ior cacir monii					
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO 2 351.1	GIBLE PLANT Organization	0	0	0	0				0	0	0	0	0	0	0
3 352.1	Franchises	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
	CTION PLANT	•	v	·	U	Ū	Ü	v	Ü	·	Ü	ŭ	·		
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	(1,443)	(1,296)	(1,149)	(1,057)	(910)	(762)	(670)	(523)	(375)	(282)	(134)	15	108	(652
8 355.2	Power Generation Equipment	0	0	0	0	0	0	δ	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	2,479	2,522	2,565	2,361	2,408	2,456	2,257	2,309	2,361	2,167	2,224	2,281	2,092	2,345
10 361.2 11 362.2	Collection Sewers - Gravity	91,658	91,951	92,243	92,536	92,829	93,122	93,414	93.707	94,000	94,293	94,585	94.878	95,171 0	93,414
11 362.2 12 363.2	Special Collecting Structures Services to Customers	10.573	10.024	10.606	10.750	0	40.070	0	10,000	0	10 122	10.193	10.244	19,305	18,939
13 364.2	Flow Measuring Devices	18,573 1,666	18,634 1,666	18,695 1,666	18,756 1,666	18,817 1,666	18,878 1,666	18,939 <b>1</b> ,666	19,000 1,666	19,061 1,666	19,122 1,666	19,183 1,666	19,244 1,666	1,666	1,666
14 365.2	Flow Measuring Installations	000,1	0	000,1	000,1	0,000	0,000	000,1	0,000	0.000	0.000	1,000	0,000	1,000	1,000
15 389.2	Other Plant & Misc. Equipment	ő	ŏ	ő	ő	0	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	Ō	Ċ
16 SYSTE	M PUMPING PLANT		-	•	·	·	•	•	•	•					
17 353.3	Land & Land Rights	0	0	0	0	. 0	0	0	0	0	0	0	0	0	e
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 370.3	Receiving Wells	3,251	3,273	3,296	3,318	3,341	3,363	3,386	3,408	3,431	3,453	3,476	3,498	3,521	3,386
21 371.3 22 389.3	Pumping Equipment Other Plant & Misc. Equipment	28,662	28,895	29,128	29,362	29,595	29,828	30,062	30,295	30.528	30,762	30,995	31,229	31,462 0	30,062
	MENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	U	U
24 353.4	Land & Land Rights	0	0	D	0	0	0	0	0	0	0	0	0	0	0
25 354.4	Structures & Improvements	0	0	0	0	0	o o	0	0	0	0	ň	0	Ö	č
26 355.4	Power Generation Equipment	ŏ	ŏ	ő	ő	0	0	ñ	ő	ő	ŏ	ŏ	ő	ō	ā
27 380.4	Treatment & Disposal Equipment	79,166	80,132	81,099	82,065	83,032	83,999	84,965	85,932	86,899	87,865	88,832	89,798	90,765	84,965
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4	Outfall Sewer Lines	17,231	17,287	17,342	17.397	17,453	17,508	17,563	17,619	17,674	17,729	17,785	17,840	17,895	17,563
30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IMED WATER TREATMENT PLANT	_	_	_	_	_	_	_	_	_		_		0	
32 353.5 33 354.5	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
34 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
35 371.5	Pumping Equipment	Õ	0	0	ő	0	0	Ő	0	0	ñ	0	0	ő	ă
36 374.5	Reuse Distribution Reservoirs	ő	0	ŏ	ő	ő	ő	ő	ő	ő	ŏ	ŏ	Ö	ŏ	ō
37 380.5	Treatment & Disposal Equipment	Ō	Ō	Ō	ŏ	ő	ō	ő	ō	ō	Ō	0	Ō	0	C
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	C
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
	MED WATER DISTRIBUTION PLANT										_		_	_	
41 352.6 42 353.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	C
42 353.6	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0 0	0	. 0	0	0	0	0
44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	Ô	0	ř
45 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	ň	0	0	0	č
46 367.6	Reuse Meters & Meter Installations	ő	Ö	0	ŏ	ő	0	ő	o o	ő	ŏ	ŏ	Ö	ŏ	č
47 371.6	Pumping Equipment	Õ	ō	Ō	ŏ	Ö	. 0	ŏ	ŏ	ō	ō	ō	ŏ	0	C
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	C
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	. 0	0	0	0	0	0	0	0	(
	AL PLANT														
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7 53 390.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
	Office Furniture & Equipment Computer Equipment	0 1,134	0 1,331	0 1,533	0 1,745	0 1,964	0 2,190	0° 2,422	0 2,658	2,899	0 3,147	3,399	0 3,655	3,916	2,461
55 391.7	Transportation Equipment	1,134	1,331	1,533	1,745	1,964	2,190	2.422	2,656	2,099 N	3,147	0,399	ა,ნეე 0	J,910	2,401
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
57 393.7	Tools, Shop & Garage Equipment	ŏ	ŏ	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	Ò
58 394.7	Laboratory Equipment	ō	ŏ	ō	ŏ	ő	Ö	ŏ	Ö	ŏ	ō	Ō	ō	Ô	(
59 395.7	Power Operated Equipment	Ō	Ō	0	0	Ō	0	0	0	0	0	0	0	0	(
60 396.7	Communication Equipment	0	D	0	0	0	0	0	0	0	0	0	0	0	
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	139	278	417	556	694	833	972	299
62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TOTA	AL.	242,377	244,395	246,418	248,149	250,195	252,247	254,143	256,350	258,561	260,478	262,707	264,939	266,874	254,449
64		division												0	0
04	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	Ü

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

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Projected Test Year Ending 12/31/07 Schedule: A-11 Page: 1 of 2

Preparer: Robert M. Griffin

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

ai ia/oi	retirents specifically recritifying these arrivantes.		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004 in ac	cordance with PSC Amend	atory Order
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance	<del></del>	
5 6 7	1994 Additions Adjustments 12/31/94 Balance		
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance		
14 15 16	1997 Additions Adjustments 12/31/97 Balance		
17 18 19	1998 Additions Adjustments 12/31/98 Balance		
20 21 22	1999 Additions Adjustments 12/31/99 Balance		

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

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule: A-11 Page:

2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Supporting Schedules: A-12 (pp 2-5)

	(1)	(2)	(3)
		Water	Sewer
Line	Description	Year End	Year End
No.	Description alances for this system begin June 30, 2004 in	Balance Section 2015	Balance Balance
i ne b	alances for this system begin Julie 30, 2004 in	accordance with FSC Ar	nendatory Order
23 24 25	2000 Additions Adjustments 12/31/00 Balance		
	2001 Additions	<del></del>	
29 30 31	2002 Additions Adjustments 12/31/02 Balance		·
32 33 34		38,956	34,529
35 36 37		0 0 38,956	0 0 34,529
38 39 40	2005 Additions Adjustments 12/31/05 Balance	1,379 0 40,335	650  35,179
41 42 43	2006 Additions Adjustments 12/31/06 Balance	90 0 40,425	0 0 35,179
44 45 46	2007 Additions Adjustments 12/31/07 Balance	0 0 40,425	0 0 35,179
		·	,

Test Year Average balance

Valencia Terrace Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

### Florida Public Service Commission

Schedule:

A-12 1 of 5

Page: Preparer:

Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			al Base Ye			ediate Yea			d Rate Ye	
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER						j			
	Cash CIAC:						_		0.000/	
1	Water Treatment Equipment	21,123	0.00%	0	21,284	0.00%	0	21,284	0.00%	C
2	Meter Fees	910	0.00%	0	986	0.00%	0	1,021	0.00%	C
3	Main Extension Charge	1,747	0.00%	0	1,780	0.00%	0	1,780	0.00%	0
4	Service Installation Fees	1,017	0.00%	0	1,120	0.00%	0	1,120	0.00%	C
5	Total Cash CIAC	24,797	-	0	25,170	=	0	25,205	•	0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	C
7	T&D Mains	15,220	0.00%	0	15,220	0.00%	0	15,220	0.00%	C
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	C
9	Meters/Meter Installation	0	0.00%	. 0	0	0.00%	0	0	0.00%	C
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	C
11	Total Property CIAC	15,220	-	0	15,220	-	0	15,220	•	C
12	Total Water CIAC	40,017	-	0	40,390	-	0	40,425		
	SEWER									
	Cash CIAC:						1			
13	Treatment & Disposal Equipment	22,153	0.00%	0	22,153	0.00%	0	22,153	0.00%	C
14	Other	0	0.00%	ŏ	0	0.00%	ő	0	0.00%	C
15	Main Extension Charge	2,027	0.00%	ŏ	2,027	0.00%	ő	2,027	0.00%	Č
16	Service Installation Fees	500	0.00%	ő	650	0.00%	ŏ	650	0.00%	Ċ
17	Total Cash CIAC	24,679	-	0	24,829	-	0	24,829	,	C
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	C
	Collection Sewers- Force	0	0.00%	0	0	0.00%	ő	0	0.00%	0
	Collection Sewers- Force Collection Sewers- Gravity	10,350	0.00%	0	10,350	0.00%	ő	10,350	0.00%	C
21	Services to Customers	10,330	0.00%	0	10,330	0.00%	ő	10,550	0.00%	0
	Lift Stations	0	0.00%	ő	0	0.00%	ő	0	0.00%	(
	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
24	Reuse Services	0	0.00%	0.	0	0.00%	0	0	0.00%	. (
					_		-	0		(
25 26	Reuse Transmission & Dist Mains Other Plant Misc Equip	0 0	0.00% 0.00%	0	0 0	0.00% 0.00%	0 0	0	0.00% 0.00%	(
27	Total Property CIAC	10,350	-	0	10,350	-	0	10,350		(
28	, ,	35,029	_	0	35,179	_	0	35,179		
40	Total Sewer CIAC	35,029		U	35,179		U	35,179		,

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: A-12 Page: 2 of 5

Page: 2 of 5 Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	
No.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														_
	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0		0 0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0		0 0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0		0 0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	. 0	0		0 0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0		0 0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	٥	0	0	0		0 0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	. 0	0		0 0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0		0 0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0		0 0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0		0 0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0		0 0	0
12	Total Water CIAC	0	0	Ō	0	0	0	0	0	0	0	0	-:	0 0	0
	SEWER														
	Cash CIAC:	_	_	_	_			_	_	_	_	_			
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0		0 0	0
	Other	0	0	0	0	0	0	0	0	0	0	0		•	0
	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0		-	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0		0 0	U
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0		0 0	0
	Property CIAC:														
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0		0 0	0
19		0	0	0	0	0	0	0	0	0	0	0		0 0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0		0 0	0
21	Services to Customers	0	0	0	0	. 0	0	0	0	0	0	0		0 0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0		0 0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0		0 0	0
24	Reuse Services	0	0	. 0	0	0	0	0	0	0	0	0		0 0	0
25		0	0	0	0	0	Ō	Ō	0	ō	0	0		0 0	0
	Other Plant Misc Equip	ō	. 0	Ō	0	0	ŏ	ō	Ö	ō	ō	ō		0 0	ō
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0		0 0	0
28	Total Sewer CIAC		0	0		0	0	0	0	0	0	0	************	0 0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Test Year Average balance

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05

#### Florida Public Service Commission

Schedule: A-12

3 of 5

Page: Preparer: Robert M. Griffin

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

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	20,584	20,584	20,584	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,123
2		841	841	841	931	931	931	931	931	931	931	931	931	931	910
3	Main Extension Charge	1,637	1,637	1,637	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1.780	1,780	1,747
4	Service Installation Fees	674	674	674	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,017
5	Total Cash CIAC	23,736	23,736	23,736	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	25,115	24,797
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	38,956	38,956	38,956	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,335	40,017
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	22,153	22.452	20.452	00.450	00.450	00.450								
14		22,153	22,153 0	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
	Main Extension Charge	2,027	2,027	0 2, <b>02</b> 7	0 2,027	0	0	0	0	0	0	0	0	0	0
	Service Installation Fees	2,027	2,027	2,021		2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2.027	2,027
	Service installation rees	U	U	U	650	650	650	650	650	650	650	650	650	650	500
17	Total Cash CIAC	24,179	24,179	24,179	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,679
	Property CIAC:														
18	Structures & Improvements	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	ō	ō	0	0	0
20	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	ō	ō	0	ō	Ö	ō	ō	0
23	Pumping Equipment	0	0	0	0	ō	ō	ō	ō	ő	ő	ő	Ŏ	Ô	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	Ó	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	Ō	ō	Õ	ō	ŏ	Ö	0	ō	ō
27	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	34,529	34,529	34,529	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35.179	35.029

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Test Year Average balance Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/06 Florida Public Service Commission

Schedule: A-12 Page: 4 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284
2	Meter Fees	931	931	931	931	931	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	986
3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,115	25,115	25,115	25,115	25,115	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,170
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
8	Services	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,335	40,335	40,335	40,335	40,335	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,390
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153
	Other	22,153	22,153	22,153	22,153	22,153	22,153	22,193	22,133	22,133	22,103 0	22,133	22,133	0	22,100
	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027	2,027
	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
	Property CIAC:														
10	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	Ö	0	0		0
	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
	Services to Customers	0,555	0	0	0	0,000	0.000	0	0	0	0.000	0	0	0	0
	Lift Stations	o o	Ö	0	ő	0	0	0	Ö	0	ō	Ö	0	0	0
	Pumping Equipment	Ô	ő	Ö	Ö	0	0	0	0	o o	0	Ō	0	0	0
	Reuse Services	ō	0	0	ō	ő	Õ	0	Ö	0	Ō	0	0	0	0
	Reuse Transmission & Dist Mains	0	ō	0	ō	ō	0	Ō	0	0	0	0	0	0	0
	Other Plant Misc Equip	0	Ō	0	Ō	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12 Page: 5 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:										04.004	04.004	24 204	21,284	21,284
1	Water Treatment Equipment	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284	21,284 1,021	1,021	1,021
2	Meter Fees	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021 1,780	1,780	1,780	1,780
.3	Main Extension Charge	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,120	1,120	1,120
4	Service Installation Fees	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
5	Total Cash CIAC	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205	25,205
	Property CIAC:														0
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	45,000	0 15,220	15,220
7	T&D Mains	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	•	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	-	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	U	U
11	Total Property CIAC	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220	15,220
12	Total Water CIAC	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425	40,425
	SEWER														
	Cash CIAC:						00.450	00.452	00.450	22.452	22,153	22,153	22,153	22,153	22,153
13		22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153 0	22,153 0	22,155	22,133	22,133		0
	Other	0	0	0	0	0	0	0	2,027	2,027	2,027	2,027	2,027		2,027
	Main Extension Charge	2,027	2,027	2,027	2,027	2,027	2,027	2,027 650	650	650	650	650	650		650
16	Service Installation Fees	650	650	650	650	650	650	600	030	650	000				
17	Total Cash CIAC	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829	24,829
	Property CIAC:														•
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0		0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	40.350	_	10,350
20	Collection Sewers- Gravity	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350		10,350
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	ū	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	·		0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	•		0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	•	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	Ü	. 0	U
27	Total Property CIAC	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
28	Total Sewer CIAC	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179	35,179

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

Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 20	004 in accordance with PSC Am	endatory Order
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance	· .	
5 6 7	1994 Additions Adjustments 12/31/94 Balance		
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance		
	1997 Additions Adjustments 12/31/97 Balance	· .	
17 18 19	1998 Additions Adjustments 12/31/98 Balance		
20 21 22	1999 Additions Adjustments 12/31/99 Balance	<del></del>	

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

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Projected Test Year Ending 12/31/07 Schedule: A-13 Page: 2 of 2

Supporting Schedules: A-12 (pp 2-5)

Preparer: Robert M. Griffin

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
he b	alances for this system begin June 30,	2004 in accordance with PSC Ar	mendatory Order
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
	Additions		
	Adjustments		
31	12/31/02 Balance		
	2003		
32			
33	Adjustments	40.007	
34	06/30/04 Amend, Order Balance	12,397	10,637
	2004		
35	Additions	577	712
36	Adjustments	0	
37	12/31/04 Balance	12,974	11,349
20	2005 Additions	4.000	4 100
39		1,229	1,439
40	12/31/05 Balance	14,203	10.700
40		14,203	12,788
41	2006 Additions	1,269	1,201
42	Adjustments	1,209	1,201
43	12/31/06 Balance	15,472	13,990
	2007		
44		1,250	1,394
45	Adjustments	0	0
46	12/31/07 Balance	16,722	15,384

# Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance Valencia Terrace

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

### Florida Public Service Commission

Schedule:

A-14 1 of 5

Page: Preparer:

Robert M. Griffin

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations.

	If a projected year is employed, prov							(0)	(0)	(40)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line			al Base Ye		the state of the s	diate Yea			d rate Ye	ed & Useful
No.	Description	Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		
NO.	WATER	Balance	<u>%</u>	Adjusted	Balance	%	Amount	Balance	%	Amount
	Cash						1			
1	Water Treatment Equipment	12,159	0.00%	0	12,922	0.00%	0	13,714	0.00%	0
2	Meter Fees	(578)	0.00%	ő	(531)	0.00%	ő	(480)	0.00%	0
3	Main Extension Charge	156	0.00%	ŏ	195	0.00%	ŏ	241	0.00%	0
4	Service Installation Fees	71	0.00%	ő	99	0.00%	ől	127	0.00%	0
7	Service installation rees	7.1	0.0078	۰	99	0.00%	٠ı	127	0.0076	U
5	Total Cash	11,807	-	0	12,685	-	Ö	13,602	-	0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	1,778	0.00%	. 0	2,141	0.00%	0	2,494	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	1,778	=	0	2,141	-	0	2,494	-	0
12	Total Water	13,586	-	0	14,827	-	0	16,097	-	0
	SEWER									
	Cash						1			
13	Treatment & Disposal Equipment	10,667	0.00%	0	11,813	0,00%	0	12,932	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	246	0.00%	0	291	0.00%	0	336	0.00%	0
16	Service Installation Fees	6	0.00%	0	23	0.00%	0	40	0.00%	0
17	Total Cash	10,919	_	0	12,127	-	0	13,308	-	0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	1,149	0.00%	0	1,264	0.00%	0	1,379	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	1,149	_	0	1,264	_	0	1,379	-	0
28	Total Sewer	12,068	_	0	13,391	-	0	14,687	-	0

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## Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14

2 of 5

Page: Preparer: Robert M, Griffin

Explanation: Provide the Per Books monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

	Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
WATER														
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydrants	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Water	0	0	0	0	0	0	0	0	0	Ō	0	0	0	0
	0	0	0	0	0	0		0	0	•	0	0	0	0
													_	0
	-	_			_		-	_	_	_	_	-	-	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash		0	0	0	0	n	0	0	0	0	0	<u> </u>	0	0
	•	Ū	v	v	J	Ü	ŭ	v	· ·	Ů	ŭ	v	J	·
			_	_	_	_	_	_		_	_	_	_	_
						-							-	0
	_	_		_		-	_	-		-		-	•	0
	•		-	_	_	-	_	-				•	-	0
	•	-		-	-		-	•	-	-		Ū	•	0
	v	•	-	-	•	•	•	•	•	-	_	•	v	0
	•	•	-	•	0	0	0	0	0	0	-		•	0
	•	-		-		0	0	0	0			0	-	0
	-		-	-		0	0	0	0	0		0	0	0
Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Cash Water Treatment Equipment Meter Fees Main Extension Charge Service Installation Fees  Total Cash  Property Dist Reservoirs & Standpipes T&D Mains Services Meters/Meter Installation Hydrants  Total Property Total Water  SEWER Cash Treatment & Disposal Equipment Other Main Extension Charge Service Installation Fees  Total Cash  Property Structures & Improvements Collection Sewers- Force Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment Reuse Services Reuse Transmission & Dist Mains	Cash         0           Water Treatment Equipment         0           Meter Fees         0           Main Extension Charge         0           Service Installation Fees         0           Property         0           Dist Reservoirs & Standpipes         0           T&D Mains         0           Services         0           Meters/Meter Installation         0           Hydrants         0           Total Property         0           Total Water         0           SEWER         Cash           Cash         0           Treatment & Disposal Equipment         0           Other         0           Main Extension Charge         0           Service Installation Fees         0           Total Cash         0           Property         0           Structures & Improvements         0           Collection Sewers- Force         0           Collection Sewers- Gravity         0           Services to Customers         0           Lift Stations         0           Pumping Equipment         0           Reuse Services         0           Reuse Se	Cash         Water Treatment Equipment         0         0           Meter Fees         0         0         0           Main Extension Charge         0         0         0           Service Installation Fees         0         0         0           Property         Dist Reservoirs & Standpipes         0         0         0           T&D Mains         0         0         0         0           Services         0         0         0         0           Meters/Meter Installation         0         0         0         0           Meters/Meter Installation         0         0         0         0           Total Property         0         0         0         0           Total Water         0         0         0         0           SEWER         Cash         0         0         0         0           Sewer         Cash         0         0         0         0         0           Main Extension Charge         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 </td <td>  Cash   Water Treatment Equipment   0</td> <td>  Cash   Water Treatment Equipment   0</td> <td>  Cash   Water Treatment Equipment   0</td> <td>  Cash   Water Treatment Equipment</td> <td>  Cash   Water Treatment Equipment   0</td> <td>  Water Treatment Equipment</td> <td>Cash Water Treatment Equipment</td> <td>Cash Water Treatment Equipment</td> <td>  Cash   Water Treatment Equipment</td> <td>  Cash                                      </td> <td>  Cash   Water   Fratignment   0</td>	Cash   Water Treatment Equipment   0	Cash   Water Treatment Equipment   0	Cash   Water Treatment Equipment   0	Cash   Water Treatment Equipment	Cash   Water Treatment Equipment   0	Water Treatment Equipment	Cash Water Treatment Equipment	Cash Water Treatment Equipment	Cash   Water Treatment Equipment	Cash	Cash   Water   Fratignment   0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Florida Public Service Commission

Schedule:

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Page: Robert M. Griffin Preparer:

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	11,792	11,852	11,911	11,973	12,035	12,097	12,159	12,221	12,282	12,344	12,406	12,468	12,530	12,159
2	Meter Fees	(601)	(597)	(594)	(590)	(586)	(582)	(578)	(575)	(571)	(567)	(563)	(559)		(578)
3	Main Extension Charge	136	139	142	146	149	152	155	159	162	165	169	172	175	156
4	Service Installation Fees	58	60	61	64	66	68	71	73	75	78	80	82	85	71
5	Total Cash	11,386	11,453	11,521	11,592	11,664	11,735	11,806	11,878	11,949	12,020	12,092	12,163	12,234	11,807
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	1,588	1,620	1,652	1,683	1,715	1,747	1,778	1,810	1,842	1,873	1,905	1,937	1,969	1,778
12	Total Water	12,974	13,073	13,173	13,276	13,379	13,482	13,585	13,688	13,791	13,894	13,997	14,100	14,203	13,586
	SEWER Cash														
13	Treatment & Disposal Equipment	10,092	10,188	10,284	10,379	10,475	10,571	10,667	10,763	10,859	10,954	11,050	11,146	11,242	10,667
	Other	0	0,100	10,204	0	0,475	0,571	0,007	0,703	0	0,354	0	0	0	0
	Main Extension Charge	223	227	231	235	238	242	246	250	253	257	261	265	268	246
	Service Installation Fees	0	0	0	1	3	4	6	7	9	10	11	13	14	6
17	Total Cash	10,315	10,415	10,515	10,616	10,717	10,818	10,919	11,020	11,121	11,222	11,323	11,424	11,525	10,919
	Property														
	Structures & Improvements	0	٥	0	٥	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers-Force	0	. 0	0	. 0	0	0	0	ō	0	0	0	0	0	0
20	Collection Sewers- Gravity	1,034	1.053	1,072	1,091	1,110	1,130	1,149	1.168	1,187	1,206	1,225	1,245	1,264	1,149
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	Ō	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	Ō	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	ō	Ō	ō	ō	0	0	ō	ō	0	0	0	0
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	ō	0	0	0	0	0
27	Total Property	1,034	1,053	1,072	1,091	1,110	1,130	1,149	1,168	1,187	1,206	1,225	1,245	1,264	1,149
28	Total Sewer	11,349	11,468	11,587	11,707	11,827	11,947	12,067	12,188	12,308	12,428	12,548	12,668	12,788	12,068

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule:

A-14 4 of 5

Page: Preparer:

Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	12,530	12,592	12,654	12,716	12,779	12,848	12,917	12,986	13,055	13,124	13,193	13,262	13,331	12,922
2	Meter Fees	(555)	(551)	(547)	(544)	(540)	(535)	(531)	(527)	(523)	(518)	(514)	(510)		(531)
3	Main Extension Charge	175	179	182	185	188	192	195	199	202	206	209	213	216	195
4	Service Installation Fees	85	87	89	92	94	96	99	101	103	106	108	110	113	99
5	Total Cash	12,234	12,306	12,378	12,450	12,521	12,600	12,680	12,759	12,838	12,917	12,996	13,075	13,154	12,685
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	1,969	1,997	2,025	2,053	2,081	2,111	2,140	2,170	2,199	2,229	2,258	2,288	2,317	2,141
12	Total Water	14,203	14,303	14,403	14,503	14,603	14,711	14,820	14,928	15,037	15,146	15,254	15,363	15,472	14,827
	SEWER														
42	Cash	44.242	44.000	44.404	44 500	44.005	44.720	44.044	44.000	12.002	12,098	12,192	12,287	12,381	11,813
	Treatment & Disposal Equipment Other	11,242 0	11,338 0	11,434 0	11,529 0	11,625 0	11,720 0	11,814 0	11,90 <del>9</del> 0	12,003 0	12,098	12,192	12,207	12,301	0
	Main Extension Charge	268	272	276	280	283	287	291	295	298	302	306	310	314	291
	Service Installation Fees	14	16	17	19	203	21	23	24	26	27	28	30	31	23
17	Total Cash	11,525	11,626	11,727	11,828	11,929	12,028	12,128	12,228	12,327	12,427	12,527	12,626	12,726	12,127
	Property														
	Structures & Improvements	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Collection Sewers- Force	0	0	ő	0	ő	Ö	0	ő	0	0	0	ō	0	0
	Collection Sewers- Gravity	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
	Lift Stations	0	0	ō	Ö	ō	Ō	Ō	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	. 0	. 0	0	0	0	0	0	0	0	0	0
27	Total Property	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264
28	Total Sewer	12,788	12,889	12,990	13,091	13,192	13,292	13,392	13,491	13,591	13,691	13,790	13,890	13,990	13,391

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Valencia Terrace

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14

5 of 5 Page:

Robert M. Griffin Preparer:

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

Line	(1) e	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No		12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER				V										
	Cash														
1	Water Treatment Equipment	13,331	13,395	13,459	13,523	13,587	13,651	13,714	13,778	13,842	13,906	13,970	14,034	14,098	13,714
2	Meter Fees	(506)	(501)	(497)	(493)	(489)	(484)	(480)	(476)	(472)	(467)	(463)	(459)	(455)	(480)
3	Main Extension Charge	216	220	224	229	233	237	241	246	250	254	258	263	267	241
4	Service Installation Fees	113	115	117	120	122	124	127	129	131	134	136	138	141	127
5	Total Cash	13,154	13,229	13,304	13,378	13,453	13,528	13,602	13,677	13,752	13,826	13,901	13,976	14,051	13,602
	Property														
6		0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
7	T&D Mains	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	2,317	2,347	2,376	2,406	2,435	2,465	2,494	2,524	2,553	2,583	2,612	2,642	2,671	2,494
- 12	Total Water	15,472	15,576	15,680	15,784	15,888	15,992	16,097	16,201	16,305	16,409	16,513	16,618	16,722	16,097
	SEWER Cash														
13	Treatment & Disposal Equipment	12,381	12,473	12,565	12,657	12,749	12,840	12,932	13.024	13,116	13,208	13,300	13,391	13,483	12,932
14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	314	317	321	325	329	332	336	340	344	347	351	355	359	336
16	Service Installation Fees	31	33	34	36	37	38	40	41	43	44	46	47	48	40
17	Total Cash	12,726	12,823	12,920	13,017	13,114	13,211	13,308	13,405	13,502	13,599	13,696	13,793	13,890	13,308
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
21	Services to Customers	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	1,264	1,283	1,302	1,321	1,340	1,359	1,379	1,398	1,417	1,436	1,455	1,474	1,494	1,379
28	Total Sewer	13,990	14,106	14,222	14,338	14,454	14,571	14,687	14,803	14,919	15,035	15,152	15,268	15,384	14,687

## Schedule of Annual AFUDC Rates Used

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

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

Year	Water Rate	Sewer Rate
effective 1/1/06	8.85%	8.85%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

## Schedule of Water and Sewer Advances for Construction Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-16 Page: 1 of 1

Preparer:

Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance

Not Applicable. Advances For Constructuon are not being and have not been collected.

## Schedule of Working Capital Allowance Calculation

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-17 Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits

and credits. All adjustments to the per book accounts should be explained.

	(1)	(2) Historical Test Year	(3) Intermediate Year	(4) Projected Rate Yea
Line		2005	2006	2007
No.	Description	Average	Average	Average
	Balance Sheet Accounts For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet	<del></del>	<del></del>	
13	Accounts- All Systems	<u>1,519,346</u>	803,960	1,200,249
	Allocation for this System: Note:	Allocation is by number	of customers of all syten	ns in Agua Utilias El
14	Allocation Percentage - Water	0.952%	0.952%	0.952%
15	Assets Allocated - Water (line 7 x line 14)	20,633	20,552	25,977
	Liabilities Allocated - Water (line 12 x line 14)		12,897	14,548
17	Allocation Percentage - Sewer	0.936%	0.936%	0.936%
18	Assests Allocated - Sewer (line 7 x line 17)	20,282	20,203	25,535
	Liabilities Allocated - Sewer (line 12 x line 17)	6,061	12,678	14,301
	Direct Assignment of CWC Accounts: Deferred Rate Case Expense		•	
20	Water	2,875	9,337	20,727
21	Sewer	2,827	9,179	20,374
	Other Regulatory Assets			
22	Water	21,401	20,331	18,191
23	Sewer	21,539	20,462	18,308
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	Ō	6,264	8,220
	Total Balance Sheet CWC-this system		<del></del>	
26	Water (Lines 15-16+20+22+24)	38,744	37,324	50,346
27	Sewer (Lines 18-19+21+23+25)	38,587	43,430	58,137
	Supporting Schedules: A-18 A-19		<del></del>	

Supporting Schedules: A-18, A-19

### Aqua Utilities Florida, Inc.

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ended: 2005 Historical [X] Projected []

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

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

					•										
Lie	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
		1210 170 1	1101100	2,20,00	0/0/1/00	4,00,00	0.0.700	0,00,00		0.01.00					
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375.464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
														0.000.000	2.000.500
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	. 0	0	0	(24)	0	0	0	0	0	0	801
ä	Accounts Receivable Customer	1,815,677	1.614.863	1.784,975	1,576,855	1,818,013	1,773,654	1.673.614	1,605,553	1.482.366	1,495,775	1.196.584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35, 188)	(193,973)
11	Accounts Receivable Other	3.956	2.150	2,150	2,150	1,000	1.000	1.000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4.240	4,240	4.240	16.045	18.325	18.325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247.871	267.224	299.338	335,456	401,769	410,728	432.807	447,113	470.506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1.959.931	1.924,301	1.888.671	1.853.041	1,817,411	1.781.781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	. 0	0	. 0	. 0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22 23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

#### Comparative Balance Sheet - Assets

#### Aqua Utilities Florida, Inc.

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### Florida Public Service Commission

 $\label{eq:constraints} |\psi(x)| = |\psi(x)| + |\cos \psi(x)| + |$ 

Valencia Terrace Docket No. 060368-WS Test Year Ended: 2006 Historical [ ] Projected [ X ] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18 Page: 2 of 3

Preparer: Robert M. Griffin

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Prior Year												Test Year Enc	Average
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
	LIEST DI I	74.040.004											70.040.500	00 002 502	77,421,505
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	13,489,866
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28.962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)		101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	1 <b>0</b> ,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
	, , , , , , , , , , , , , , , , , , ,	1,020,010	2,110,000	2,100,207	2,004,004	2,000,001	2,144,500	2,201,141	2,100,007	2,120,010	2,2.0,0.2	2,200,0			
17	Prelim Survey & Investigation Chas	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18.595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562.099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1.545,016	1.519,918	2,231,106	2,194,560	2,158,015	2,121,469	2.084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304.833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	254,552	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)		(5,419)
22		(0,100)	(10,000)	(10,000)	(15,050)	(13,030)	Ū	· ·	(1,000)	(1,000)	(1,000)	(1,000)	(-(000)	=	(-)
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63.997.679	63.698.369	65,258,816	66,350,585	66,605,226	67.659.134	68.395.181	69,240,798	69,056,228	69.670.622	76,148,948	67,071,284
		02,7 04,004	00,140,744	00,007,079	00,000,000	00,200,010	00,000,000	00,000,220	0.,000,104	00,000,101	00,2 70,700	30,000,220	33,3.0,022		

### Comparative Balance Sheet - Assets

### Aqua Utilities Florida, Inc.

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ended: 2007 Historical [ ] Projected [ X ] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page: 3 of 3
Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3)	(4)	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13)	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727.637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010.995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68.196.978	67,979,393	68,719,197	68,558,725	68,373,033	70.156.829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
								······							
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
													_	_	
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0.	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)	(0)	(0)	(0)		(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
10	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,629,386	2,700,110	2,003,420	2,101,110	2,009,000	2,010,003	2,023,303	2,701,000
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	n	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1.516.770	1,547,656	1.578.541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1.865.647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		•	· ·			•	•	-							
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

## Comparative Balance Sheet - Equity Capital & Liabilities

#### Consolidated for Aqua Utilities Florida

process portion portion process of the contract of the process of the contract process of the contract of the

Florida Public Service Commission

Schedule: Page:

A-19 1 of 3

Preparer: Robert M. Griffin

Valencia Terrace
Docket No. 060368-WS
Test Year Ended: 2005
Historical [ X ] Projected [ ]

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

	"(X) (Tojecica [ ]		intermediate ye	ears, ir not airead	y 5110WII.										
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued Additional Paid in Capital												0.000.444	0.007.550	0
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(44 020 002)	(4.4.402.702)	(4.4.420.000)	(1.4.400.454)	(4.4.470.470)	(4.4.CC7.0.4E)	(14.568,454)	3,396,411 (14.570.913)	3,396,411 (14,659,171)	6,927,553 (14,614,037)	1,055,413
5	Other Equity Capital	(14,601,024)	(14,709,000)	(14,030,402)	(14,030,007)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,000,404)	(14,570,913)	(14,609,171)	(14,014,037)	0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0		0	0	0	<del>-</del>	0	0	0	0	0
				<u>~</u>		<del>\</del>				<u>V</u>	<u> </u>		<u>-</u>		
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)		(9,925,031
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56.395.330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61.295.290	62,704,354	57,929,817

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### Comparative Balance Sheet - Equity Capital & Liabilities

Valencia Terrace Docket No. 060368-WS Test Year Ended 2006

Historical [ ] Projected [ X ]

### Consolidated for Aqua Utilities Florida

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

Florida Public Service Commission

Schedule: Page:

2 of 3

Preparer: Robert M. Griffin

No. Labilities 1231/05 1/31/06 2/28/05 3/31/06 4/30/06 5/31/06 6/30/06 7/31/06 8/31/06 9/30/06 10/31/06 11/30/06 12/31/06 12/31/06 11/30/06 12/31/06 11/30/06 12/31/06 11/30/06 12/31/06 11/30/06 12/31/06 11/30/0		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
Preferred Slock Issued 3 Additional Paid in Capital 4 Retained Earnings (14,614,037) (14,434,244) (14,317,005) (14,220,746) (14,086,928) (14,081,027) (14,006,928) (14,010,006) (13,999,732) (13,996,858) (13,999,732) (13,996,858) (13,993,984) (13,992,984) (13,993,984) (13,992,854) (13,993,984) (13,992,854) (13,993,984) (13,993,993,984) (13,993,984) (13,993,984) (13,993		Liabilities		1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06		Balance
Preferred Slock Issued 3 Additional Paid in Capital 4 Retained Earnings (14,614,037) (14,434,244) (14,317,005) (14,220,746) (14,086,928) (14,081,027) (14,006,928) (14,010,006) (13,999,732) (13,996,858) (13,999,732) (13,996,858) (13,993,984) (13,992,984) (13,993,984) (13,992,854) (13,993,984) (13,992,854) (13,993,984) (13,993,993,984) (13,993,984) (13,993,984) (13,993	1	Common Stock Issued	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52 724 742	52,724,742
Additional Pairt in Capital 6,927,553 6,931,392 8,171,620 8,996,527 8,352,772 9,347,932 10,155,891 11,158,353 11,971,525 11,677,611 (8,243,785) (7,013,863) (4,849,688) 4 Retained Earnings (14,614,037) (14,434,244) (14,317,005) (14,202,746) (14,006,6928)	2		32,124,142	32,124,142	32,124,142	32,124,142	32,124,142	32,124,142	32,124,142	32,124,142	32,127,172	32,124,142	52,1 E4,7 1E	02,72 1,1 12	02,121,11	0
Relained Earnings   (14,614,037)   (14,434,244)   (14,317,005)   (14,220,746)   (14,086,928)   (14,081,027)   (14,002,606)   (13,999,732)   (13,996,858)   (13,993,984)   (13,920,854)   (13,847,723)   (13,774,593)   (13,996,858)   (13,993,984)   (13,920,854)	3		6 927 553	6 931 392	8 171 620	8 996 527	8 352 772	9 347 932	10 155 891	11 158 353	11 971 525	11.677.611	(8.243,785)	(7.013.863)	(4,849,688)	5,660,295
TOTAL EQUITY CAPITAL  45,038,257 45,221,891 46,579,358 47,500,523 46,990,586 47,991,646 48,876,027 49,883,363 50,699,409 50,408,369 30,560,103 31,863,156 34,100,461  TOTAL LONG TERM DEBT  0 0 0 0 0 0 0 0 0 0 20,163,348 20,163,348 22,733,641  8 Accounts Payable 8 Accounts Payable 9 Accis & Int. Payable-Assoc Cos 0 1,236,389 822,812 (662,984) 990,233 803,106 898,341 724,883 705,606 996,372 750,000 750,000 750,000 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4	Retained Earnings												(13,847,723)	(13,774,593)	(14,099,257)
TOTAL LONG TERM DEBT  O O O O O O O O O O O O O O O O O O O	5	Other Equity Capital	,	( - ,,,	(, , ,	( - , , ,	( - 1,000,000,000,000,000,000,000,000,000,0	(,,	( - , , ,	(,,	,,,	, ,	, ,			0
8 Accounts Payable 1,467,620 588,143 352,026 361,616 632,190 803,444 397,975 782,029 741,362 698,018 525,000 525,000 525,000 996,372 750,000 750,000 750,000 10 Customer Deposits 625,567 632,356 629,657 624,200 628,598 634,358 623,482 600,000 600,	6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991.646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
9 Accts & Int. Payable-Assoc Cos 0 1,236,389 82,812 (662,984) 990,233 803,106 898,341 724,883 705,606 996,372 750,000 750,000 750,000 10 Customer Deposits 625,567 632,356 629,657 624,200 626,598 634,358 623,482 600,000 600	7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
9 Accts & Int. Payable-Assoc Cos	8	Accounts Pavable	1 467 620	588 143	352 026	361 616	632 190	803 444	307 075	782 029	741 362	698.018	525,000	525.000	525.000	646,110
10 Customer Deposits 625,567 632,356 629,657 624,200 626,598 634,358 623,482 600,000 6	. 9		0											750,000	750,000	674,212
Accrued Taxes (324,416) (327,377) (147,644) (38,433) 124,128 233,054 155,389 42,070 168,641 938,167 958,212 312,212 1,781,680 12 Accrued Interest 17,385 17,	10		625.567								600,000	600,000	600,000	600,000	600,000	615,094
Accrued Dividends Misc. Current & Accrued Liabilities  521,482 450,083 476,753 336,125 357,110 403,902 376,263 420,862 351,297 344,148 321,500 356,500 431,500  TOTAL CURRENT & ACC LIABILITIES  2,307,638 2,593,229 2,146,660 633,089 2,735,945 2,885,595 2,461,594 2,587,229 2,584,291 3,594,090 3,172,097 2,561,097 4,105,565  16 Other Deferred Credits & Oper. Reserves  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
14 Misc. Current & Accrued Liabilities 521,482 450,083 476,753 336,125 357,110 403,902 376,263 420,862 351,297 344,148 321,500 356,500 431,500    15 TOTAL CURRENT & ACC LIABILITIES 2,307,638 2,593,229 2,146,660 633,089 2,735,945 2,885,595 2,461,594 2,587,229 2,584,291 3,594,090 3,172,097 2,561,097 4,105,565    16 Other Deferred Credits & Oper. Reserves 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
TOTAL CURRENT & ACC LIABILITIES 2,307,638 2,593,229 2,146,660 633,089 2,735,945 2,885,595 2,461,594 2,587,229 2,584,291 3,594,090 3,172,097 2,561,097 4,105,565    Other Deferred Credits & Oper, Reserves 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-															0
16 Other Deferred Credits & Oper. Reserves 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
17 Contributions in Aid of Construction 26,035,036 26,065,848 26,094,056 26,483,709 26,522,798 26,5	15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
18 Less: Accum Amort of CIAC (10,525,056) (10,588,703) (10,670,874) (10,767,430) (10,838,993) (10,928,013) (11,004,101) (11,081,163) (11,158,225) (11,235,884) (11,348,462) (11,432,899) (11,517,815) (151,521	16	Other Deferred Credits & Oper, Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Less: Accum Amort of CIAC (10,525,056) (10,588,703) (10,670,874) (10,767,430) (10,838,993) (10,928,013) (11,004,101) (11,081,163) (11,158,225) (11,235,884) (11,348,462) (11,432,899) (11,517,815) (151,521	17	Contributions in Aid of Construction	20,025,020	20.005.040	20,004,000	20 402 700	00 500 700	00 550 070	20 424 227	20 500 077	26 601 147	26 462 040	26 462 040	26 462 040	26 612 040	26,406,806
19 Accumulated Deferred Income Taxes (151,521)																(11,007,509)
	-															(4,694)
	20	Total CIAC & Def Taxes	15,358,459	15.325.624	15.271.661	15.564.758	15.532.284	15.473.344	15.265.605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21 TOTAL EQUITY CAPITAL & LIABILITIES 62,704,354 63,140,744 63,997,679 63,698,369 65,258,815 66,350,585 66,605,227 67,659,135 68,395,181 69,240,798 69,056,228 69,670,621 76,148,948	21	<del>-</del>											69 056 229	69 670 621	76 148 948	67,071,283

### Comparative Balance Sheet - Equity Capital & Liabilities

#### Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ended 2007 Historical [ ] Projected [ X ]

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

Schedule: A-19
Page: 3 of 3
Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued	02,121,142	32,124,142	02,127,17E	02,724,142	32,124,142	32,724,142	02,124,142	32,124,142	32,723,732	02,721,712	02,121,112	0_,, _ ,,		0
3	Additional Paid in Capital	(4.849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5.196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12.974.593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital	(	(10,011,000)	(10,011,000)	(10,111,000)	(12,011,000)	(12,77,1,000)	(12,0) (1000)	(	(	(	, ,		,	0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400.000	400.000	400,000	400,000	400,000	400.000	400.000	400,000	400,000	400.000	409,615
9	Accis & Int. Payable-Assoc Cos	750.000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600.000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249.650	451.011	650,567	552,672	755,688	672,753	640.576	871.605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17.385	17,385	17,385	17,385	17,385	17,385	17.385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends	· · · · · · · · · · · · · · · · · · ·	•	,		,		,			•				0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0_	0
														-7.070.010	07.004.444
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76.913.656	76.986.093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

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# Valencia Terrace NET OPERATING INCOME

•	SCHEDULE	PAGE
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### Schedule of Water Net Operating Income

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

## Florida Public Service Commission

Schedule:

B-1

1 of 1

Page; Preparer:

Jack Schreyer

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.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues_	Schedules
1	OPERATING REVENUES	86,458	294	86,752	1,916	88,669	0	88,669	77,247	165,916	B-4
2	Operation & Maintenance	69,910	3,422	73,332	(7,363)	65,969	24,935	90,904	1,141	92,045	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	5,683	5,683	2,574	8,257	5,952	14,209	0	14,209	B-13
4	Amortization	0	0	0	2,140	2,140	0	2,140	0	2,140	B-3
5	Taxes Other Than Income	8,027	0	8,027	(280)	7,747	2,415	10,163	3,476	13,639	B-15
6	Provision for Income Taxes	3,287	(3,290)	(2)	496	493	(14,162)	(13,668)	27,271	13,603	C-1
7	OPERATING EXPENSES	81,224	5,816	87,040	(2,432)	84,607	19,140	103,748	31,888	135,636	
8	NET OPERATING INCOME	5,234	(5,521)	(287)	4,349	4,061	(19,140)	(15,079)	45,359	30,280	
9	RATE BASE	0	178,579	178,579	43,673	222,252	157,663	379,915		379,915	A-1
10	RATE OF RETURN			-0.16%					;	7.97%	

## Schedule of Sewer Net Operating Income

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

## Florida Public Service Commission

Schedule:

B-2 1 of 1

Page: Preparer:

Jack Schreyer

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.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line No.	Description	Books 2005	Test Year Adjustment	Test Year 2005	Adjustments 2005-06	Intermd. Yr 2006	Adjustments 2006-07	Rate Year 2007	Revenue Adjustment	Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	119,379	279	119,657	1,431	121,089	0	121,089	89,060	210,149	B-4
2	Operation & Maintenance	103.523	3.629	107,152	(10,075)	97,077	26,138	123,215	1,315	124,530	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	16,544	16,544	1,406	17,949	6,381	24,331	0	24,331	B-14
4	Amortization	0	0	0	2,154	2,154	0	2,154	0	2,154	B-3
5	Taxes Other Than Income	10,645	0	10,645	(429)	10,216	2,763	12,979	4,008	16,987	B-15
6	Provision for Income Taxes	1,778	(7,321)	(5,543)	2,029	(3,514)	(14,843)	(18,357)	31,421	13,064	C-1
7	OPERATING EXPENSES	115,946	12,852	128,797	(4,915)	123,882	20,440	144,322	36,744	181,066	
8	NET OPERATING INCOME	3,433	(12,573)	(9,140)	6,346	(2,794)	(20,440)	(23,233)	52,316	29,083	
9	RATE BASE	0	244,468	244,468	3,868	248,335	117,078	365,413	<del></del>	365,413	A-2
10	RATE OF RETURN	-	=	-3.74%						7.96%	

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005

Schedule: Page: Preparer:

B-3 1 of 5

Jack Schreyer

Historical [X] Projected []

	(1)		(2)	(3)	(4)
Line No.	Description		Water	Sewer	Supporting Schedules
	UTILITY TEST YEAR ADJUSTMEN	NTS - 2005			
1	A. REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	294_	279	
3	TOTAL		294	279	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	508	539	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	349	370	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	1,842	1,953	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	723	767	
12	TOTAL		3,422	3,629	
13					
14	C. DEPRECIATION NET OF AMORTIZ			B-13, B-14	
15		d for PSC approved UPIS balances and PSC lives	6,913	17,983	
16		Capproved balances and rates based on PSC UPIS lives	(1,229)	(1,439)	
17	TOTAL		5,683	16,544	
18					
19	D. AMORTIZATION				
20	-		0	0	
21	-		0	0	
22	TOTAL		0	0	
23 24	E. TAXES OTHER THAN INCOME TAX				D 45
25	Payroll tax adjustment		•	<u> </u>	B-15
26	Property Tax adjustment for Future	uro I leo plant	0	0	
27	TOTAL	ire Use plant		0	
28	TOTAL		U	U	
29	F. INCOME TAXES				
30	Income tax impact of the adjustment of the	pents to per hook income	(3,290)	(7,321)	C-1
31	TOTAL	ients to per book income	(3,290)	(7,321)	C-1
32 33	TOTAL INCOME ADJUSTMENTS		6,110	13,130	

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [ ] Projected [X] Schedule: B-3
Page: 2 of 5
Preparer: Jack Schreyer

ine	(1)		(2) 2006	(3) 2006	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2006			E-2, E-13
1	A. REVENUES		1.016	1 421	E-2, E-13
2	Customer growth	-	1,916 1,916	1,431 1,431	
3	TOTAL		1,910	1,431	
4	D ODERATIONS & MAINTENANCE				B-5, B-6
5	B. OPERATIONS & MAINTENANCE Salaries & Wages - Employees	Adjustment for open positions	(3,757)	(5,004)	<b>D</b> 0, <b>D</b> 0
6 7	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	Adjustment for open positions	(74)	(58)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	(2,310)	1,003	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	(490)	(61)	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	(922)	
11	Purchased Power	Adj. for increase in cost due to storm damage recover	240	73	
• •		surcharges and fuel charges			
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	(3)	2,128	
13	Chemicals	Adj. for increase in chlorine costs	(1,088)	(4,116)	
14	Materials & Supplies	Adj. for increase in spending to improvement and	1,810	753	
	•	repairs that are not capital in nature.			
15	Contractual Services - Engineering	Adj, for the cost of CCR's that were previously paid by the corporate office.	276	331	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(1,365)	(1,637)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	4,253	866	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.	(5,007)	(5,943)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(2,016)	(104)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	174	(1,745)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(32)	(137)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	(2)	481	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(3,010)	(3,550)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(180)	(145)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	267	248	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(218)	(230)	
27	Insurance - Other	Adj. for volatile charges from year to year.	(127)	(165)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	(2)	(0)	
29	Reg. Comm. Exp Rate Case Amort.	None	0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	(2,546)	(777)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	7,119	6,873	
33	Non-recurring 2005 Bonus True-up	community wavel, and mice.	131	139	
34	Purchased Power Rate Increase Pass	Through	583	1,615	
35	Non-recurring 2005 Miscellaneous Exp		10	11	
36	TOTAL	-	(7,363)	(10,075)	
37					
	C. DEPRECIATION NET OF AMORTIZATE				B-13, B-14
39	Depreciation expense adjusted for plan		2,613	1,168	
40	CIAC amortization adjusted for addition	nal contributions	(39)	238_	
41	TOTAL		2,574	1,406	

Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006 - continued
Historical [ ] Projected [ X ]

Schedule:

Page:

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Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)
Line		2006	2006	Supporting
No.	Description	Water	Sewer	Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	2,140	2,154	
45	•	0	. 0	
46	TOTAL	2,140	2,154	
47			•	
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1, RAF on revenue from customer growth and rate index	86	64	
50	2. Payroll tax adjustment	(306)	(408)	
51	3. Property taxes associated with plant additions	(60)	(85)	
52	Property Tax adjustment for Future Use plant	O O	o o	
53	TOTAL	(280)	(429)	
54		, ,		
55	F. INCOME TAXES			C-1
56	Income tax impact of the adjustments to per book income	496	2,029	
57	TOTAL	496	2,029	
58			-,	
59	TOTAL INCOME ADJUSTMENTS	(516)	(3,483)	

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/07 Historical [ ] Projected [ X ] Schedule: B-3
Page: 4 of 5
Preparer: Jack Schreyer

Line	(1)	· — · · · — ·	(2) 2007	(3) 2007	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2007			E-13
	A. REVENUES			0	E-13
2	Customer growth TOTAL	-		<u>_</u>	
4	IOIAL		·	,	
	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	7,539	2,388	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(209)	(234)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	1,314	1,760	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	887	259	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	4,335	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	217	499	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	5	445	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	72	473	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	516	284	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	16	70	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	105	19	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	37	303	
18 19	Contractual Services - Mgmt. Fees Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 13.351% Adj. to '07plan, alloc'd by ERCs, increase 0.757%	932 112	704 65	
20	Contractual Services - Testing  Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%  Adj. to '07plan, alloc'd by ERCs, increase 0.757%	330	74	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	58	23	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	4	124	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	534	374	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	21	22	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	83	67	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	7	24	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	34	14	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	3	0	
29	Reg. Comm. Exp Rate Case Amort.	See MFR Schedule B-12	0	0	
30 31	Reg. Comm. Exp Rate Case Other Bad Debt Expense	None Adj. to '07plan, allocated by ERCs. Anticipated	0 (548)	0 (317)	
31	Bad Debt Expense	reduction of delinquencies in 2007.	(340)	(317)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	1,829	1,630	
33	Non-recurring 2005 Bonus True-up		135	143	
34	Purchased Power Rate Increase Pass		601	1,663	
35	Contractual Services - Other	Customer Call Center conversion	3,210	3,405	
36	Reg. Comm. Exp Rate Case Amort.	anne realessifications, Cust. Call Contor conversion	7,380	7,826	
37 38	TOTAL	ense reclassifications; Cust. Call Center conversion	(288) 24,935	<u>(305)</u> 26,138	
39	TOTAL		24,955	20,130	
40	C. DEPRECIATION NET OF AMORTIZATION				B-13, B-14
41	Depreciation expense adjusted for plan		5,933	6,574	
42 43	CIAC amortization adjusted for addition TOTAL	al contributions	18_	(193)	
44	TOTAL		5,952	6,381	
	D. AMORTIZATION				
46	-		0	0	
47	-		_ 0	Ö	
48	TOTAL	•	0	0	
49					
50	E. TAXES OTHER THAN INCOME TAX				B-15
51	RAF on revenue from customer grow	vth and rate index	0	0	
52	2. Payroll tax adjustment	- d - L'ation	618	190	
53 54	<ol> <li>Property taxes associated with plant</li> <li>Property Tax adjustment for Future L</li> </ol>		1,797	2,573	
55	TOTAL	Poe bidit	<u>0</u> 2,415	2,763	
56	. 5 1716		2,410	2,703	
57	F. INCOME TAXES				
58	1. Income tax impact of the adjustment	s to per book income	(14,162)	(14,843)	C-1
59	TOTAL	•	(14,162)	(14,843)	
60		_			
60 61	TOTAL INCOME ADJUSTMENTS		19,141		

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/07 Historical [ ] Projected [ X ]

Schedule: Page: Preparer: B-3 5 of 5

Jack Schreyer

Line	(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Description	Water	Sewer	Schedules	
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			-	
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment	=	77,247	89,060	
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		1,141	1,315	
6		=	<del></del>		
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%_	3,476	4,008	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		88,669	121,089	
12	Plus Required Revenue Adjustment	_	77,247	89,060	
13 14	Rate Year Revenue at Proposed Rates		165,916	210,149	
15	Less Operating Expenses Before Income Taxes		(122,033)	(168,002)	
16	Less Interest Expense		(8,622)	(8,283)	
17	Taxable Income		35,261	33,864	
18	Income Tax at Composite Rate of	38.58%	13,602	13,063	
19	Less Income Tax at Present Rates		13,668	18,357	
20		_			
21	Income Tax Adjustment		27,270	31,420	

# **Test Year Operating Revenues**

## Florida Public Service Commission

Valencia Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Schedule: Page:

B-4 1 of 1

Preparer:

Jack Schreyer

Historical [X] Projected []

Explanation: Complete the following revenue schedule for the historical test year or base year.

		(1) WATER	(2)	(3) SEWER	(4)
Line	·	VV/VILIX		- OLIVEIN	<u></u>
No.		Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATE	R SALES		SEWER SALES	
2	460	Unmetered Water Revenue		521.1 Flat Rate - Residential	343
3	461.1	Metered - Residential	72,650	521.2 Flat Rate - Commercial	
4	461.2	Metered - Commercial	13,288	521.3 Flat Rate - Industrial	
5	461.3	Metered - Industrial		521.4 Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
7	461.5	Metered - Multi-Family	0	521.6 Flat Rate - Other	
8	462.1	Public Fire Protection	0	522.1 Measured - Residential	99,829
9	462.2	Private Fire Protection		522.2 Measured - Commercial	19,485
10	464	Other Sales - Public Authorities		522.3 Measured - Industrial	
11	465	Irrigation Customers		522.4 Measured - Public Authorities	
12	466	Sales for Resale		522.5 Measured - Multi-Family	0
13	467	Interdepartmental Sales		523 Other Sales - Public Authorities	
14	475	Unbilled Revenues	0	524 Revenues From Other Systems	
15				525 Interdepartmental Sales	
16				526 Effluent	
17				527 Unbilled Revenues	0
18	TOT	AL WATER SALES	85,937	TOTAL SEWER SALES	119,657
19					
20	OTHE	R WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts		531 Sale Of Sludge	
22	471	Misc. Service Revenues	815	532 Forfeited Discounts	
23	472	Rents From Water Property		534 Rents From Sewer Property	
24	473	Interdepartmental Rents		535 Interdepartmental Rents	
25	474	Other Water Revenues	0	536 Other Sewer Revenues	0
26	TOT	AL OTHER WATER REVENUES	815	TOTAL OTHER SEWER REVENUES	0
27	TOT **	WATER ORERATING BEVERY	00.750	TOTAL CEWED OPEDATING DEVENUES	110 GE7
28	IUIA	L WATER OPERATING REVENUES	86,752	TOTAL SEWER OPERATING REVENUES	119,657

### Detail of Operation & Maintenance Expenses By Month - Water SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Explanation: Provide a schedule that shows adjusted O & M expenses.

Schedule: B-5

1 of 4 Page:

Preparer: Jack Schreyer

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books		Adjusted	Forecast		Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	601	Salaries & Wages - Employees	17,774	0	17,774	14,018	(3,757)		14,148	21,687	7,539	135	21,822
2	603	Salaries & Wages - Officers, Exec.	610	0	610	536	(74)	0	536	327	(209)	0	327
3	604	Employee Pensions & Benefits	4,472	0	4,472	2,162	(2,310)	0	2,162	3,476	1,314	0	3,476
4	610	Purchased Water	4.756	0	4,756	4,266	(490)	0	4,266	5,152	887	0	5,152
5	615	Purchased Power	5,056	0	5,056	5,297	240	583	5,880	6,097	217	601	6,698
6	616	Fuel for Purchased Power	28	. 0	28	25	(3)	0 ·	25	31	5	0	31
7	618	Chemicals	1,559	0	1,559	471	(1,088)	0	471	543	72	0	543
8	620	Materials & Supplies	1,077	0	1,077	2,886	1,810	0	2,886	3,403	516	0	3,403
9	631	Contractual Services - Engineering	318	0	318	594	276	0	594	610	16	0	610
10	632	Contractual Services - Accounting	3,172	0	3,172	1,807	(1,365)	0	1,807	1,912	105	0	1,912
11	633	Contractual Services - Legal	4	508	512	4,764	4,253	0	4,764	4,801	37	0	4,801
12	634	Contractual Services - Mgmt. Fees	11,127	0	11,127	6,120	(5,007)	0	6,120	7,052	932	0	7,052
13	635	Contractual Services - Testing	5,318	0	5,318	3,302	(2,016)	0	3,302	3,414	112	0	3,414
14	636	Contractual Services - Other	4,606	0	4,606	4,780	174	0	4,780	5,111	330	3,210	8,321
15	641	Rental of Building/Real Prop.	309	0	309	277	(32)	0	277	335	58	0	335
16	642	Rental of Equipment	22	0	22	20	(2)	0	20	24	4	0	24
17	650	Transportation Expenses	4,681	349	5,030	2,021	(3,010)	0	2,021	2,555	534	0	2,555
18	656	Insurance - Vehicle	318	0	318	138	(180)	0	138	159	21	0	159
19	657	Insurance - General Liability	605	0	605	873	267	0	873	955	83	0	955
20	658	Insurance - Workman's Comp.	344	0	344	126	(218)	0	126	133	7	0	133
21	659	Insurance - Other	446	0	446	319	(127)	0	319	353	34	. 0	353
22	660	Advertising Expense	16	0	16	14	(2)	0	14	17	3	0	17
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	. 0	0	0	0	0	7,380	7,380
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	2,270	1,842	4,112	1,566	(2,546)	0	1,566	1,019	(548)		1,019
26	675	Miscellaneous Expense	1,020	723	1,744	8,862	7,119	10	8,873	10,702	1,829	(288)	10,414
27		TOTAL WATER O & M EXPENSES	69,910	3,422	73,332	65,245	(8,087)	725	65,969	79,867	13,897	11,038	90,904

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected [ ]

Schedule: B-5

Page: 2 of 4

Preparer: Jack Schreyer
Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2005											2005	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,680	1.393	1,921	1,543	1,164	1,583	965	886	1.535	1,222	1,465	2,416	17,774
2	603	Salaries & Wages - Officers, Exec.	0	55	121	79	72	90	77	55	98	73	86	(196)	610
3	604	Employee Pensions & Benefits	244	288	442	348	358	443	406	511	606	238	515	73	4,472
4	610	Purchased Water	0	0	1.046	373	273	544	340	0	678	318	494	690	4,756
5	615	Purchased Power	334	361	425	479	450	505	380	306	432	401	473	509	5,056
6	616	Fuel for Purchased Power	0	0	6	2	2	3	2	0	4	2	3	4	28
7	618	Chemicals	435	0	64	23	17	33	21	0	42	202	679	42	1,559
8	620	Materials & Supplies	8	0	101	88	111	51	32	54	32	41	422	137	1,077
9	631	Contractual Services - Engineering	0 -	0	10	4	3	5	3	0	75	71	73	75	318
10	632	Contractual Services - Accounting	0	56	170	97	86	858	609	182	414	181	236	282	3,172
11		Contractual Services - Legal	. 0	0	1	0	0	0	0	0	1	0	0	1	4
12	634	Contractual Services - Mgmt. Fees	0	547	1,278	903	984	1,027	924	940	894	1,012	1,329	1,288	11,127
13	635	Contractual Services - Testing	225	270	765	713	613	394	539	360	340	348	366	386	5,318
14	636	Contractual Services - Other	277	243	1,334	371	402	(299)	255	384	382	437	440	379	4,606
15	641	Rental of Building/Real Prop.	0	0	68	24	18	35	22	0	44	21	32	45	309
16	642	Rental of Equipment	0	0	5	2	1	3	2	0	3	1	2	3	22
17	650	Transportation Expenses	0	261	525	366	374	411	468	341	569	465	533	368	4,681
18	656	Insurance - Vehicle	0	22	39	28	26	31	27	22	33	27	30	33	318
19	657	Insurance - General Liability	0	42	74	53	50	58	52	42	62	52	57	63	605
20	658	Insurance - Workman's Comp.	0	31	31	31	31	31	32	32	32	31	31	31	344
21	659	Insurance - Other	0	31	54	39	37	43	39	31	46	38	42	46	446
22	660	Advertising Expense	0	0	3	1	1	2	1	0	2	1	2	2	16
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
		Bad Debt Expense	529	724	17	6	4	976	5	0	11	5	(18)	11	2,270
26	675	Miscellaneous Expense	0	63	249	71	52	103	65	(1)	129	66	94	131	1,020
27		TOTAL WATER O & M EXPENSES	3,732	4.387	8,750	5.645	5,129	6,932	5,267	4,145	6,463	5,254	7,387	6,819	69,910

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [ ] Projected [ X ]

Schedule: B-5 Page:

3 of 4 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2006											2006	Forecast
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	805	747	1.909	1,478	1,278	991	602	1,367	1,255	1,388	1,316	882	14,018
2 .	603	Salaries & Wages - Officers, Exec.	85	68	(51)	81	74	70	74	32	31	37	32	3	536
3	604		411	448	(1,863)	491	398	262	465	324	317	333	321	255	2,162
4	610	Purchased Water	454	200	231	413	299	229	292	509	490	589	505	54	4,266
5	615	Purchased Power	444	427	485	627	604	529	532	352	358	351	335	253	5,297
6	616	Fuel for Purchased Power	3	1	1	2	2	1	2	3	3	3	3	0	25
7	618		28	12	14	25	18	14	18	71	72	78	73	46	471
8	620		22	10	679	155	836	11	146	213	217	209	205	184	2,886
9	631	Contractual Services - Engineering	72	70	70	72	71	70	71	21	21	21	20	16	594
10	632		111	299	191	211	113	191	198	111	114	112	103	54	1,807
11	633		0	0	0	0	0	0	0	0	0	0	0	4,761	4,764
12	634	and the state of t	841	807	763	796	857	840	438	185	178	214	183	20	6,120
13	635		227	21	114	204	121	114	120	494	503	483	474	428	3,302
14	636		293	223	1,195	288	249	223	254	444	445	460	431	276	4,780
15	641	Rental of Building/Real Prop.	29	13	15	27	19	15	19	33	32	38	33	3	277
16	642		2	1	1	2	1	1	1	2	2	3	2	0	20
17	650	Transportation Expenses	458	382	379	240	55	61	54	93	89	108	92	10	2,021
18	656	Insurance - Vehicle	17	13	14	17	15	14	15	8	8	9	8	1	138
19	657	Insurance - General Liability	122	112	113	118	115	113	115	15	15	18	15	2	873
20	658	Insurance - Workman's Comp.	18	18	18	18	18	18	18	0	0	0	0	0	126
21	659	Insurance - Other	43	36	37	41	39	37	38	11	11	13	11	1	319
22	660	Advertising Expense	2	1	1	1	1	1	1	2	2	2	2	0	14
23	666	riogi domini Exp. riato dabo rimori:	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		7	3	4	7	821	(26)	12	142	150	152	151	144	1,566
26	675	Miscellaneous Expense	104	181	44	78	57	43	105	1,698	1,730	1,647	1,631	1,545	8,862
27		TOTAL WATER O & M EXPENSES	4,597	4,091	4,364	5,396	6,059	3,821	3,588	6,133	6,042	6,268	5,949	8,936	65,245

#### Detail of Operation & Maintenance Expenses By Month - Water

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [ ] Projected [X]

Schedule: B-5 Page:

4 of 4

Preparer: Jack Schreyer Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Budgeted
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,909	1,647	1,679	1,867	1,749	1,677	1.742	1,966	1,946	2,048	1,962	1,496	21,687
2	603		35	15	18	32	23	18	22	39	38	45	39	4	327
3	604	Employee Pensions & Benefits	550	591	(2,010)	639	533	381	608	453	445	465	451	370	3,476
4	610	Purchased Water	548	242	279	499	361	277	352	615	592	711	610	65	5,152
5	615	Purchased Power	512	490	557	721	692	608	611	407	413	407	389	289	6,097
6	616	Fuel for Purchased Power	3	1	2	3	2	2	2	4	4	4	4	0	31
7	618	Chemicals	34	15	17	31	22	17	22	81	82	90	83	50	543
8	620	Materials & Supplies	26	12	798	183	984	13	173	252	256	247	242	216	3,403
9	631	Contractual Services - Engineering	74	71	72	74	72	72	72	22	22	22	21	16	610
10	632	Contractual Services - Accounting	122	305	198	222	120	197	206	123	125	126	115	55	1,912
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	1	0	4,797	4,801
12	634	Contractual Services - Mgmt, Fees	966	920	870	913	979	958	504	223	215	258	222	24	7,052
13	635	Contractual Services - Testing	237	25	120	214	128	119	127	508	517	498	488	432	3,414
14	636	Contractual Services - Other	327	238	1,220	319	271	240	275	483	482	504	469	281	5,111
15	641	Rental of Building/Real Prop.	36	16	18	32	23	18	23	40	38	46	40	4	335
16	642	Rental of Equipment	3	1	1	2	2	1	2	3	3	3	3	0	24
17	650	Transportation Expenses	587	492	489	306	66	76	65	112	108	130	111	12	2,555
18	656	Insurance - Vehicle	20	15	15	19	17	15	17	10	9	11	10	1	159
19	657	Insurance - General Liability	133	121	122	129	125	122	125	19	18	21	18	2	955
20	658	Insurance - Workman's Comp.	19	19	19	19	19	19	19	0	0	0	0	0	133
21	659	Insurance - Other	47	39	40	45	42	40	42	14	13	16	13	1	353
22	660	Advertising Expense	2	1	1	2	1	1	1	2	2	2	2	0	17
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	9	4	4	8	517	(15)	10	94	99	100	99	90	1,019
26	675	Miscellaneous Expense	126	218	53	95	68	52	127	2,050	2,088	1,989	1,970	1,866	10,702
27		TOTAL WATER O & M EXPENSES	6,324	5,498	4,583	6.373	6,818	4,909	5,147	7,520	7,515	7,746	7,361	10,072	79,867

#### Detail of Operation & Maintenance Expenses By Month - Sewer SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED SEWER O & M

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Page:

Schedule: B-6

1 of 4

Preparer: Jack Schreyer

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjuste <u>d</u>
1	701	Salaries & Wages - Employees	18,109	0	18,109	13,105	(5,004)	139	13,243	15,632	2,388	143	15,775
2	703	Salaries & Wages - Officers, Exec.	445	0	445	387	(58)	0	387	153	(234)	0	153
3	704	Employee Pensions & Benefits	4,705	0	4,705	5,708	1,003	0	5,708	7,468	1,760	0	7,468
4	710	Purchased Sewage Treatment	1,308	0	1,308	1,247	(61)	0	1,247	1,507	259	0	1,507
5	711	Sludge Removal Expense	23,216	0	23,216	22,295	(922)	0	22,295	26,630	4,335	0	26,630
6	715	Purchased Power	13,925	0	13,925	13,998	73	1,615	15,613	16,112	499	1,663	17,775
7	716	Fuel for Power Production	12	0	12	2,140	2,128	0	2,140	2,585	445	0	2,585
8	718	Chemicals	9,462	0	9,462	5,346	(4,116)	0	5,346	5,819	473	0	5,819
9	720	Materials & Supplies	862	0	862	1,615	753	0	1,615	1,899	284	0	1,899
10	731	Contractual Services - Engineering	81	0	81	412	331	0	412	482	70	0	482
11	732	Contractual Services - Accounting	3,004	0	3,004	1,367	(1,637)	0	1,367	1,386	19	0	1,386
12	733	Contractual Services - Legal	52	539	591	1,457	866	0	1,457	1,760	303	0	1,760
13	734	Contractual Services - Mgmt. Fees	10,939	0	10,939	4,997	(5,943)	0	4,997	5,701	704	0	5,701
14	735	Contractual Services - Testing	2,411	0	2,411	2,307	(104)	. 0	2,307	2,373	65	0	2,373
15	736	Contractual Services - Other	8,314	0	8,314	6,569	(1,745)	0	6,569	6,643	74	3,405	10,048
16	741	Rental of Building/Real Prop.	248	0	248	111	(137)	0	111	134	23	0	134
17	742	Rental of Equipment	116	0	116	597	481	0	597	721	124	0	721
18	750	Transportation Expenses	4,439	370	4,809	1,259	(3,550)	0	1,259	1,633	374	0	1,633
19	756	Insurance - Vehicle	287	0	287	141	(145)	0	141	163	22	0	163
20	757	Insurance - General Liability	536	0	536	784	248	0	784	851	67	0	851
21	758	Insurance - Workman's Comp.	402	0	402	172	(230)	0	172	196	24	0	196
22	759	Insurance - Other	390	0	390	224	(165)	0	224	238	14	0	238
23	760	Advertising Expense	0	0	. 0	0	(0)	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	7,826	7,826
25	767	Reg. Comm. Exp Other	. 0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	1,953	1,953	1,176	(777)	0	1,176	859	(317)		859
27	775	Miscellaneous Expense	258	767	1,025	7,898	6,873	11	7,909	9,539	1,630	(305)	9,234
28		TOTAL SEWER O & M EXPENSES	103,523	3,629	107,152	95,312	(11,840)	1,764	97,077	110,483	13,406	12,732	123,215

Explanation: Provide a schedule that shows adjusted O & M expenses.

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected []

Schedule: B-6 Page:

2 of 4

Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	2.005	1,511	1,956	1,392	1,529	1,716	652	1,404	1,418	1,284	1,383	1,857	18,109
2	703	Salaries & Wages - Officers, Exec.	0	56	85	66	64	71	64	54	73	61	68	(217)	445
3	704	Employee Pensions & Benefits	<b>1</b> 61	207	411	284	280	526	474	592	720	323	602	125	4,705
4	710	Purchased Sewage Treatment	0	0	288	103	75	150	94	0	187	87	136	190	1,308
5	711	Sludge Removal Expense	1,015	1.015	3.627	3,777	1,172	2.343	1,210	1,532	2,437	993	2,333	1,762	23,216
6	715	Purchased Power	982	1,139	1,503	1,204	932	1,100	1,172	1,042	1,369	979	1,168	1,336	13,925
7	716	Fuel for Power Production	0	0	3	1	1	1	1	. 0	. 2	1	1	2	12
8	718	Chemicals	373	265	1,458	1,882	411	1,065	396	250	599	348	1,764	652	9,462
9	720	Materials & Supplies	0	0	56	28	78	29	180	49	118	35	104	185	862
10	731	Contractual Services - Engineering	0	0	6	2	1	3	2	0	4	58	3	4	81
11	732	Contractual Services - Accounting	0	57	134	85	77	840	596	181	389	169	218	257	3,004
12	733	Contractual Services - Legal	0	0	11	4	3	6	4	0	7	3	5	8	52
13	734	Contractual Services - Mgmt. Fees	0	561	1,258	908	996	1,027	896	924	855	984	1,289	1,242	10,939
14	735	Contractual Services - Testing	145	0	696	41	320	205	38	145	220	180	345	76	2,411
15	736	Contractual Services - Other	988	254	1,179	881	354	1,295	(1,295)	2,451	380	433	996	398	8,314
16	741	Rental of Building/Real Prop.	0	0	5 <b>5</b>	19	14	28	18	0	35	17	26	36	248
17	742	Rental of Equipment	0	0	26	9	7	13	8	0	17	8	12	17	116
18	750	Transportation Expenses	0	267	480	354	368	392	444	335	527	443	501	329	4,439
19	756	Insurance - Vehicle	0	23	32	26	25	28	25	22	28	25	26	28	287
20		Insurance - General Liability	0	43	59	49	47	52	46	41	52	46	49	52	536
21	758	Insurance - Workman's Comp.	0	32	44	36	35	38	35	- 31	39	35	37	39	402
22	759	Insurance - Other	0	31	43	35	34	37	34	30	38	34	36	38	390
23	760	Advertising Expense	. 0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	. 0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	49	17	13	62	16	0	32	15	23	32	258
28		TOTAL SEWER O & M EXPENSES	5,669	5,461	13,459	11,204	6,837	11,027	5,109	9,083	9,544	6,560	11,123	8,447	103,523

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [ X ]

Schedule: B-6
Page: 3 of 4

Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	813	934	1,392	1,171	1,293	752	850	1,292	1,181	1,294	1,239	893	13,105
2	703		67	60	(58)	67	62	61	63	15	15	17	15	2	387
3	704	Employee Pensions & Benefits	461	493	654	608	494	346	530	444	435	458	441	346	5,708
4	710	Purchased Sewage Treatment	123	60	70	128	80	69	91	149	143	172	147	16	1,247
5	711	Sludge Removal Expense	2,205	1,853	1,970	1,459	1,732	1.654	1,183	2,135	2,169	2,099	2,050	1,785	22,295
6	715	Purchased Power	1,453	1,150	1.100	1,213	1.276	1,161	1,113	1,166	1,182	1,154	1,116	912	13,998
7	716	Fuel for Power Production	211	102	119	220	138	119	156	255	245	295	253	27	2,140
8	718	Chemicals	451	153	161	480	447	616	435	500	528	535	533	509	5,346
9	720	Materials & Supplies	2	59	491	2	100	1	36	189	194	181	181	178	1,615
10	731	Contractual Services - Engineering	33	16	19	35	22	19	24	56	54	61	55	19	412
11	732	Contractual Services - Accounting	65	275	166	168	81	166	167	60	65	54	53	48	1,367
12	733	Contractual Services - Legal	143	70	81	150	94	81	106	174	167	201	172	18	1,457
13	734	Contractual Services - Mgmt. Fees	714	746	695	687	768	772	363	60	57	69	59	6	4,997
14	735	Contractual Services - Testing	303	156	317	169	115	158	149	196	199	193	188	163	2,307
15	736	Contractual Services - Other	155	149	710	1,222	334	333	720	604	619	579	577	565	6,569
16	741	Rental of Building/Real Prop.	11	5	6	11	7	6	8	13	13	15	13	1	111
17	742	Rental of Equipment	59	29	33	61	38	33	44	71	68	82	71	8	597
18	750	Transportation Expenses	373	341	333	166	2	21	4	4	4	5	4	0	1,259
19	756	Insurance - Vehicle	17	13	14	17	15	14	15	9	8	10	8	1	141
20	757	Insurance - General Liability	111	107	107	110	107	107	108	6	6	7	6	1	784
21	758	Insurance - Workman's Comp.	23	19	20	22	20	20	21	6	6	7	6	1	172
22	759	Insurance - Other	32	32	32	32	32	32	32	0	0	0	0	0	224
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	21	10	12	22	14	12	15	210	219	224	220	198	1,176
27	775	Miscellaneous Expense	52	0	0	0	0	0	0	1,601	1,637	1,536	1,536	1,536	7,898
28		TOTAL SEWER O & M EXPENSES	7,899	6,833	8,444	8,222	7,272	6,553	6,233	9,216	9,215	9,249	8,945	7,232	95,312

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [ ] Projected [ X ]

Schedule: B-6 Page:

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Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1,354	1,181	1,209	1,370	1,238	1,208	1,267	1,425	1,409	1,488	1,422	1,061	15,632
2	703		15	7	9	16	10	9	11	18	18	21	18	2	153
3	704	Employee Pensions & Benefits	607	639	820	772	640	475	681	590	580	607	587	472	7,468
4		Purchased Sewage Treatment	148	72	84	155	97	84	110	179	173	207	178	19	1,507
5	711	Sludge Removal Expense	2,634	2,212	2,352	1,743	2,067	1,975	1,414	2,552	2,592	2,509	2,450	2,129	26,630
6	715	Purchased Power	1,672	1,320	1,263	1,398	1,466	1,334	1,280	1,346	1,364	1,335	1,290	1,043	16,112
7	716	Fuel for Power Production	254	124	144	266	166	143	189	308	296	356	306	33	2,585
8	718	Chemicals	491	167	175	523	486	668	473	545	575	584	580	552	5,819
9	720	Materials & Supplies	3	70	577	3	118	2	42	222	227	213	212	209	1,899
- 10	731	Contractual Services - Engineering	40	19	23	42	26	22	30	64	62	71	63	20	482
11	732	Contractual Services - Accounting	67	278	167	170	83	167	168	62	66	55	54	48	1,386
12	733	Contractual Services - Legal	173	84	98	181	113	98	128	210	202	242	208	22	1,760
13	734	Contractual Services - Mgmt. Fees	814	847	790	781	873	878	414	72	69	83	72	8	5,701
14	735	Contractual Services - Testing	310	160	322	175	119	162	153	203	206	201	196	166	2,373
15	736	Contractual Services - Other	158	151	716	1.234	339	337	728	611	625	587	585	571	6,643
16	741	Rental of Building/Real Prop.	13	6	7	14	9	7	10	16	15	18	16	2	134
17	742	Rental of Equipment	71	34	40	74	46	40	53	86	83	99	85	9	721
18	750	Transportation Expenses	483	443	433	216	3	28	4	5	5	6	5	1	1,633
19	756	Insurance - Vehicle	19	15	16	20	17	16	17	10	10	12	10	1	163
20	757	Insurance - General Liability	120	115	116	119	116	116	117	8	7	9	8	1	851
21	758	Insurance - Workman's Comp.	25	22	23	25	23	22	24	8	7	9	7	1	196
22	759	Insurance - Other	34	34	34	34	34	34	34	0	0	0	0	0	238
23	760	Advertising Expense	0	0	0	0	0	0	0	Ō	Ö	ō	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	ō	Ō	ő	Ō	ó	Ó	ō	Ó	0	0	0
25	767	Reg. Comm. Exp Other	0	0	Ō	0	0	Ō	Õ	Ō	Õ	Õ	0	0	0
26	770	Bad Debt Expense	25	12	14	26	16	14	19	146	151	157	152	125	859
27	775	Miscellaneous Expense	63	0	0	0	0	0	0	1,934	1,977	1,855	1,855	1,855	9,539
28		TOTAL SEWER O & M EXPENSES	9,594	8,015	9,432	9,358	8,105	7,838	7,365	10,621	10,720	10,727	10,358	8,349	110,483

# Operation & Maintenance Expense Comparison - Water

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: Page: B-7 1 of 1

Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	10,937	17,774	6,837	62.51%
2	603	Salaries & Wages - Officers, Exec.	0	610	610	-
3	604	Employee Pensions & Benefits	3,564	4,472	908	25.47%
4	610	Purchased Water	0	4,756	4,756	-
5	615	Purchased Power	3,835	5,056	1,221	31.84%
6	616	Fuel for Power Production	1,156	28	(1,128)	-97.56%
7	618	Chemicals	1,373	1,559	186	13.54%
8	620	Materials & Supplies	791	1,077	286	36.13%
9	631	Contractual Services - Engineering	1	318	317	31701.42%
10	632	Contractual Services - Accounting	184	3,172	2,988	1623.90%
11	633	Contractual Services - Legal	460	512	52	11.24%
12	634	Contractual Services - Mgmt. Fees	0	11,127	11,127	-
13	635	Contractual Services - Testing	2,303	5,318	3,015	130.92%
14	636	Contractual Services - Other	5,800	4,606	(1,194)	-20.58%
15	641	Rental of Building/Real Prop.	312	309	(3)	-0.96%
16	642	Rental of Equipment	21	22	1	6.13%
17	650	Transportation Expenses	6,389	5,030	(1,359)	<b>-</b> 21.26%
18	656	Insurance - Vehicle	165	318	153	92.62%
19	657	Insurance - General Liability	350	605	255	72.94%
20	658	Insurance - Workman's Comp.	169	344	175	103.55%
21	659	Insurance - Other	44	446	402	913.22%
22	660	Advertising Expense	103	16	(87)	-84.73%
23	666	Reg. Comm. Exp Rate Case Amort.	662	0	(662)	-100.00%
24	667	Reg. Comm. Exp Other	351	0	(351)	-100.00%
25	670	Bad Debt Expense	563	4,112	3,549	630.40%
26	675	Miscellaneous Expense	5,215	1,744	(3,471)	-66.56%
27	TOTAL	. WATER O & M EXPENSES	44,748	73,332	28,584	63.88%
28		Total Customers (ERCs)	395.3	363.5	(31.8)	-8.03%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				1.44%

Supporting Schedules: B-5, F-8

# Operation & Maintenance Expense Comparison - Water

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

	(1)	(2)	
Line	Acct		
No.	No.	Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

# Operation & Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

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Page:

1 of 1

Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct	Account Name	Year 2000	Adjusted 2005	Difference	% Difference
<u>No.</u>	No. 701	Salaries & Wages - Employees	17,125	18,109	984	5.74%
2	701	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	17,125	445	445	3.7470
3	703	Employee Pensions & Benefits	5,599	4,705	(894)	- -15.97%
	710		5,599 0	1,308	1,308	-13.9176
4		Purchased Sewage Treatment	4,965	23,216		367.60%
5 6	711 715	Sludge Removal Expense Purchased Power	12,524	13,925	18,251 1,401	11.19%
7	716	Fuel for Power Production	12,524	13,925	1,401	11.1976
8	718	Chemicals	2,048	9,462	7,414	362.03%
- 9	720	Materials & Supplies	5,520	9,462 862	(4,658)	-84.38%
10	731	Contractual Services - Engineering	3,320	81	(4,038) 80	8030.42%
11	731	Contractual Services - Accounting	181	3,004	2,823	1559.52%
12	733	Contractual Services - Accounting	453	5,004 591	2,623 138	30.45%
13	734	Contractual Services - Legal Contractual Services - Mgmt. Fees	433	10,939	10,939	30.4376
14	735	Contractual Services - Testing	1,581	2,411	830	52.51%
15	736	Contractual Services - Other	5,334	8,314	2,980	55.86%
16	741	Rental of Building/Real Prop.	307	248	(59)	-19.24%
17	742	Rental of Equipment	21	116	95	453.63%
18	750	Transportation Expenses	6,838	4,809	(2,029)	-29.67%
19	756	Insurance - Vehicle	162	287	125	76.91%
20	757	Insurance - General Liability	345	536	191	55.31%
21	758	Insurance - Workman's Comp.	231	402	171	74.16%
22	759	Insurance - Other	43	390	347	806.22%
23	760	Advertising Expense	102	0	(102)	-99.82%
24	766	Reg. Comm. Exp Rate Case Amort.	653	Ö	(653)	-100.00%
25	767	Reg. Comm. Exp Other	346	o o	(346)	-100.00%
26	770	Bad Debt Expense	555	1,953	1,398	251.95%
27	775	Miscellaneous Expense	5,765	1,025	(4,740)	-82.21%
28	TOTAL	. SEWER O & M EXPENSES	70,699	107,152	36,453	51.56%
29 30 31		Total Customers (ERCs) Consumer Price Index - U Growth Plus Inflation	374	349	(26)	-6.81% 10.31% 2.79%

Supporting Schedules: B-6, F-8

# Operation & Maintenance Expense Comparison - Sewer

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

	(1)	(2)	
Line	Acct		
No.	No.	Explanation	
		_	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

# **Contractual Services**

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule:

B-9

Page:

1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line				
No.		Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	9,402	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	4,379	Lab Testing
3				
4				
5				
6 7				
8				
9				
10				
Sew	or			
11	Aqua Services, Inc.	Management	9,410	Corporate services and sundry charges
12	28343PAT'S PUMP	Oth-T&D-Maint	3,744	Maintenance of Treatment Plant Equipment
13				• •
14				
15				
16				
17				
18				
19				
20				

## Analysis of Rate Case Expense

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: Page: B-10 1 of 1

Preparer:

Jack Schreyer

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

	(1)	(2)	(3)	(4)	(5)	(6)
Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
	Anua I Wilking Florida Inc			251 200	Corp. Charges	
1	Aqua Utilities Florida, Inc. Aqua Utilities Florida, Inc.			•	Copies	
2	Aqua Utilities Florida, Inc.				Postage	
4	Agua Utilities Florida, Inc.			,	Payroll	
5	Aqua Utilities Florida, Inc.			,	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770		
7	Aqua Utilities Florida, Inc.				Travel	
8	Aqua Utilities Florida, Inc.				Consulting	
9	Rutledge, Ecenia, Purnell				Legal	
9	& Hoffman			0,712	Legai	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		,	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	•	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M		425,000	•	Analysis of Books,
10	Guastella & Assoc.	Guastella, Gary White		423,000	Accounting, Engineering	Used & Useful studies, Prep of MFRs,
					Engineering	Interrogs. &
16.	Notice Requirement			3 200	Newspaper	Conferences.  16 County Notices placed 2 times
, ,	Trouble Troquition			0,200	Notices	10 County Notice places 2 times
17	Customer Notices -			3,000	Customer	Notices send twice (1 per hearing
	Printing				Notification	• • •
18	Customer Notices -			20,700	Customer	Notices send twice (1 per hearing
	Postage & Mailing				Notification	
19					_	
20	Total			1,845,725	_	
	Estimate Through PAA [ ]	or Commission Hearing [ X ]			=	

		(A)	(B)	(C)	(D)	(E)
		_	Wate	er	Sewer	
а	Amortization of Rate Case Expense:		Allocation %	Allocated	Allocation %	Allocated
b	,	Total	Pct (ERC)	Amount	Pct (ERC)	Amount
С	Prior Unamortized Rate Case Expense				·	
d		0	1.599%	0	1.696%	0
е	Subtotal Prior Cases	0	<del>-</del>	0	-	0
f						_
g	Current rate Case Expense	1,845,725	1.599%	29.518	1.696%	31,305
h	·		_			
į	Total Projected Rate Case Expense	1,845,725		29,518		31,305
j	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				0.,000
k	Amortization Period in Years:	4				
1	Annual Amortization	461,431	_	7,380	-	7.826
_			=	7,000	=	7,020

n Method of Allocation Between Systems:

(Provide Calculation)

Note: Allocation is by ERCs of the sytems in this rate case filing.

## **Analysis of Major Maintenance Projects**

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: B-11 Page: 1 of 1

Preparer:

Jack Schreyer

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

	(1) (2)	(3)	(4)
Line	Maintenance Projects greater than 2% of test year revenues per s	Total	How often
No.	Date Description	Cost	to Repeat
1	WATER:	<u> </u>	· · · ·
2	None		
3			
4			
5			
6			
7			
8			
9	_		
10	TOTAL WATER PROJECTS	0	
11			
12	SEWER:		
13	None		
14			
15			
16			
17			
18			
19	_		
20	TOTAL SEWER PROJECTS	0	

## Allocation of Expenses

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Schedule: B-12 Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.	_	Allo	cation Percen	tages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.95%	0.94%		1.89%	Customers •	610	445		1,055
2	604 / 704	Pensions & Benefits	0.95%	0.94%		1.89%	Customers *	4,472	4,705		9,177
3	632 / 732	Contractual Services - Acctg	0.95%	0.94%		1.89%	Customers *	3,172	3,004		6,176
4	633 / 733	Contractual Services - Legal	0.95%	0.94%		1.89%	Customers *	512	591		1,103
5	634 / 734	Contractual Services - Mgmt.	0.95%	0.94%		1.89%	Customers *	11,127	10,939		22,066
6	641 / 741	Rental of Building/Real Prop.	0.95%	0.94%		1.89%	Customers *	309	248		557
7	656 / 756	Insurance - Vehicle	0.95%	0.94%		1.89%	Customers *	318	287		604
8	657 / 757	Insurance - General Liability	0.95%	0.94%		1.89%	Customers *	605	536		1,141
9	658 / 758	Insurance - Work. Comp.	0.95%	0.94%		1.89%	Customers *	344	402		746
10	659 / 759	Insurance - Other	0.95%	0.94%		1.89%	Customers *	446	390		835
11	675 / 775	Miscellaneous Expense	0.95%	0.94%		1.89%	Customers *	1,744	1,025		2,769

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

<sup>\*</sup> These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

# **Allocation of Expenses**

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 Historical [X] Projected [X]

#### Florida Public Service Commission

Schedule: B-12

Page:

2 of 3

Jack Schreyer Preparer:

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6)	(7)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.95%	0.94%		1.89%	Customers *	536	387		923
2	604 / 704	Pensions & Benefits	0.95%	0.94%		1.89%	Customers *	2,162	5,708		7,870
3	632 / 732	Contractual Services - Acctg	0.95%	0.94%		1.89%	Customers *	1,807	1,367		3,174
4	633 / 733	Contractual Services - Legal	0.95%	0.94%		1.89%	Customers *	4,764	1,457		6,222
5	634 / 734	Contractual Services - Mgmt.	0.95%	0.94%		1.89%	Customers *	6,120	4,997		11,117
6	641 / 741	Rental of Building/Real Prop.	0.95%	0.94%		1.89%	Customers *	277	111		388
7	656 / 756	Insurance - Vehicle	0.95%	0.94%		1.89%	Customers *	138	141		279
8	657 / 757	Insurance - General Liability	0.95%	0.94%		1.89%	Customers *	873	784		1,656
9	658 / 758	Insurance - Work, Comp.	0.95%	0.94%		1.89%	Customers *	126	172		298
10	659 / 759	Insurance - Other	0.95%	0.94%		1.89%	Customers *	319	224		543
11	675 / 775	Miscellaneous Expense	0.95%	0.94%		1.89%	Customers *	8,873	7,909		16,781

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

<sup>\*</sup> These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

## **Allocation of Expenses**

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended: 12/31/2007 Historical [ ] Projected [ X ]

#### Florida Public Service Commission

Schedule: B-12

B-12 3 of 3

Page: Preparer:

Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	( 6) ntages (Note	(7)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	1.01%	1.07%		2.09%	ERCs *	327	153		480
2	604 / 704	Pensions & Benefits	1.01%	1.07%		2.09%	ERCs *	3,476	7,468		10,944
3	632 / 732	Contractual Services - Acctg	1.01%	1.07%		2.09%	ERCs *	1,912	1,386		3,298
4	633 / 733	Contractual Services - Legal	1.01%	1.07%		2.09%	ERCs *	4,801	1,760		6,561
5	634 / 734	Contractual Services - Mgmt.	1.01%	1.07%		2.09%	ERCs *	7,052	5,701		12,753
6	641 / 741	Rental of Building/Real Prop.	1.01%	1.07%		2.09%	ERCs *	335	134		469
7	656 / 756	Insurance - Vehicle	1.01%	1.07%		2.09%	ERCs *	159	163		322
8	657 / 757	Insurance - General Liability	1.01%	1.07%		2.09%	ERCs *	955	851		1,806
9	658 / 758	Insurance - Work. Comp.	1.01%	1.07%		2.09%	ERCs *	133	196		329
10	659 / 759	Insurance - Other	1.01%	1.07%		2.09%	ERCs *	353	238		591
11	666 / 766	Rate Case Amort	1.60%	1.70%		3.30%	ERCs	7,380	7,826		15,206
12	675 / 775	Miscellaneous Expense	1.01%	1.07%		2.09%	ERCs *	10,414	9,234		19,647

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

<sup>\*</sup> These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

## Net Depreciation Expense - Water

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Schedule: B-13
Page: 1 of 3
Preparer: Jack Schreyer

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

		(1)	(5) De	(6) preciation Expe	(7)	(8)	(9) Used &
		-	2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Adjustments	Expense	%	Expense
1	INTANG	IBLE PLANT	DOOKS	Aujustinents	LAPENSO	70	Ехропос
2	301.1	Organization	0	0	0	100.00%	0
3	302.1	Franchises	0	0	0	100.00%	Ö
	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0
4		E OF SUPPLY & PUMPING PLANT	U	U	U	100.00 /6	· ·
5	303.2		0	0	0	100.00%	0
6	303.2	Land & Land Rights Structures & Improvements	0	227	227	100.00%	227
7		Collect. & Improvements	0	0	0	100.00%	0
8 9	305.2 306.2	Lake, River & Other Intakes	0	0	0	100.00%	0
		•	0	1,348	_	100.00%	1,348
10	307.2	Wells & Springs	0	1,346	1,348 0		1,340
11	308.2	Infiltration Galleries & Tunnels		0	_	100.00%	. 0
12	309.2	Supply Mains	0	-	0	100.00%	
13	310.2	Power Generation Equipment	_	1,056	1,056	100.00%	1,056
	311.2	Pumping Equipment	0	1,029	1,029	100.00%	1,029
-	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0
16		TREATMENT PLANT	_	_	_		
17	303.3	Land & Land Rights	0	0	0	100.00%	0
	304.3	Structures & Improvements	0	18	18	100.00%	18
19	311.3	Pumping Equipment	0	0	0	100.00%	0
	320.3	Water Treatment Equipment	0	126	126	100.00%	126
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
22		MISSION & DISTRIBUTION PLANT					
23	303.4	Land & Land Rights	0	0	0	100.00%	0
_	304.4	Structures & Improvements	0	0	0	100.00%	0
25	311.4	Pumping Equipment	0	0	0	100.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	546	546	100.00%	546
27	331.4	Transm. & Distribution Mains	0	1,475	1,475	100.00%	1,475
28	333.4	Services	0	19	19	100.00%	19
29	334.4	Meters & Meter Installations	0	905	905	100.00%	905
30	335.4	Hydrants	0	23	23	100.00%	23
31	336.4	Backflow Prevention	0	0	0	100.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENER.	AL PLANT					
34	303.5	Land & Land Rights	0	0	0	100.00%	0
35	304.5	Structures & Improvements	0	0	0	100.00%	0
36	340.5	Office Furniture & Equipment	0	0	Ó	100.00%	0
37	340.51	Computer Equipment	0	139	139	100.00%	139
38	341.5	Transportation Equipment	0	0	0	100.00%	0
39	342.5	Stores Equipment	0	. 0	0	100.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0
42	345.5	Power Operated Equipment	Ō	0	0	100.00%	Ō
43	346.5	Communication Equipment	0	0	0	100.00%	0
44	347.5	Miscellaneous Equipment	Ō	ō	Ö	100.00%	0
45	348.5	Other Tangible Plant	Ō	0	ō	100.00%	Ö
		Ť	·	·	3	2.00 /0	,
46		TOTAL DEPRECIATION EXPENSE	0	6,913	6,913		6,913
		Composite U&U Rate	v	. 5,570	0,510	100.00%	0,510
47		(LESS) AMORTIZATION OF CIAC	0	(1,229)	(1,229)	100,0070	(1,229)
		. ,	·	( ,,)	(1,223)		(1,223)
48		NET DEPRECIATION EXPENSE - WATER	0	5,683	5,683		5,683
49		Net Depr Expense Used & Useful		2,300	5,550		
-		A STATE OF TAPONOG GOOD & OSOIO	· ·				

## Net Depreciation Expense - Water

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [ ] Projected [ X ] Schedule: B-13
Page: 2 of 3
Preparer: Jack Schreyer

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

		(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		<del>-</del>	2006	STOCIOLISTI EXPO	Adjusted	Used &	Useful	Useful
Line			Year	Utility	Depreciation	Useful		Change Over
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1	INTANG	GIBLE PLANT	, , , , , , , , , , , , , , , , , , ,				,	
2	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	0	0	0	100.00%	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5		E OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	100.00%	. 0	0
7	304.2	Structures & Improvements	232	0	232	100.00%	232	5
8	305.2	Collect. & Impound Reservoirs	0	. 0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	1,563	0	1,563	100.00%	1,563	215
11	308.2	Infiltration Galleries & Tunnels	0	. 0	0	100.00%	0	0
12	309.2	Supply Mains	0	0	Ö	100.00%	0	0
13	310.2	Power Generation Equipment	2,139	ō	2,139	100.00%	2,139	1,083
14	311.2	Pumping Equipment	1,153	0	1,153	100.00%	1,153	124
15	339.2	Other Plant & Misc. Equipment	0,100	ō	0	100.00%	0,700	0
16		R TREATMENT PLANT	U	J	Ū	100.00 /0	Ū	J
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	141	Ö	141	100.00%	141	123
19	311.3	Pumping Equipment	0	o o	0	100.00%	0	0
20		Water Treatment Equipment	145	0	145	100.00%	145	19
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
		MISSION & DISTRIBUTION PLANT	U	U	U	100.00%	Ų	U
22 23	303.4		0	0	0	100.009/	0	0
24		Land & Land Rights	_	0		100.00%	0	0
	304.4	Structures & Improvements	0	0	0	100.00%	0	0
25	311.4	Pumping Equipment	0	0	0	100.00%	_	_
26	330.4	Distr. Reservoirs & Standpipes	540	_	540	100.00%	540	(5)
27	331.4	Transm. & Distribution Mains	1,590	0	1,590	100.00%	1,590	115
28	333.4	Services	19	0	19	100.00%	19	0 60
29	334.4	Meters & Meter Installations	965	•	965	100.00%	965	
30	335.4	Hydrants	23	0	23	100.00%	23	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32		Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33		RAL PLANT			_			•
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	0	0	0	100.00%		0
36	340.5	Office Furniture & Equipment	. 0	0	0	100.00%	0	0
37	340.51	Computer Equipment	1,014	0	1,014	100.00%		876
38	341.5	Transportation Equipment	0	0	0	100.00%		0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5	Communication Equipment	0	0	. 0	100.00%	0	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%		0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0
42		TOTAL DEPRECIATION EXPENSE	9,526	0	9,526		9,526	2,613
43		Composite NU&U Rate	/4 000		/2 88=1	100.00%	===	
		(LESS) AMORTIZATION OF CIAC	(1,269)	0	(1,269)		(1,269	) (39)
44		NET DEPRECIATION EXPENSE - WATER	8,257	0	8,257		8,257	2,574

## Net Depreciation Expense - Water

## Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2007
Historical [ ] Projected [ X ]

Schedule: B-13
Page: 3 of 3
Preparer: Jack Schreyer

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

Company			(1)	(5)	(6)	(7)	(8)	(9)	(10)
			-		preciation Expe		11 0		
NTANGIBLE PLANT					1 142124	•			
Intraviolible Plant			AAN		•	•		•	
2 301.1 Organization 0 0 0 100.00% 0 0 0 4 333.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		NITANIO		Expense	Adjustments	⊏xpense	70	Expense	FIIOI Teal
3 302.1 Franchises				0	0	•	100 009/	0	0
333.1			•	_		-			-
S OURCE OF SUPPLY & PUMPING PLANT         0         0         100.00%         0					_			_	
6 303.2 Land & Land Rights			· ·	U	U	U	100.00%	U	U
304.2   Structures & Improvements   234   0   234   100.00%   2   2   2   2   3   3   2   2   2   3   3					•		400 000/	•	•
305.2   Collect. & Impourd Reservoirs   0	_			_				_	
308.2   Lake, River & Other Intakes   0			· ·						
307.2   Weils & Springs   3,929   0 3,929   100,00%   3,929   2,366			,	_	-	_			
11 308.2   Infiltration Galleries & Tunnels				-		_		-	
2399.2   Supply Mains					_				
330.2   Power Generation Equipment				_		-			
14   311.2   Pumping Equipment			· · ·	_		-		-	
15   339.2   Other Plant & Misc. Equipment   0								•	
MATER TREATMENT PLANT					-			,	
17   303.3   Land & Land Rights	15			0	0	0	100.00%	0	0
18   304.3   Structures & Improvements	16								
19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	_		-		_	_
20   320.3   Water Treatment Equipment   808   0   808   100.00%   808   663	18		Structures & Improvements	484	_	484	100.00%		343
21   339.3   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0   0   0   0   100.00%   0   0   0   0   100.00%   0   0   0   0   0   0   0   0   0	19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT   23 303.4   Land & Land Rights   0 0 0 100.00%   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20	320.3	Water Treatment Equipment	808	0	808	100.00%	808	663
23 303.4   Land & Land Rights   0	21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
24 304.4   Structures & Improvements   0	22	TRANS	MISSION & DISTRIBUTION PLANT						
25 311.4   Pumping Equipment   0	23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
26   330.4   Distr. Reservoirs & Standpipes   529   0   529   100.00%   529   (11)     27   331.4   Transm. & Distribution Mains   1,846   0   1,846   100.00%   1,846   256     28   333.4   Services   19   0   19   100.00%   19   0     29   334.4   Meters & Meter Installations   1,102   0   1,102   100.00%   1,102   137     30   335.4   Hydrants   23   0   23   100.00%   23   0     31   336.4   Backflow Prevention   0   0   0   100.00%   0   0     32   339.4   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0     33   GENERAL PLANT	24	304.4	Structures & Improvements	0	0	0	100.00%	0	0
27 331.4   Transm. & Distribution Mains   1,846   0   1,846   100.00%   1,846   256	25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
27 331.4   Transm. & Distribution Mains   1,846   0   1,846   100.00%   1,846   256   28 333.4   Services   19   0   19 100.00%   19   0   0   334.4   Meters & Meter Installations   1,102   0   1,102   100.00%   1,102   137   137   138.4   1,102   100.00%   1,102   137   137   138.4   1,102   100.00%   1,102   137   138.4   1,102   100.00%   1,102   137   138.4   1,102	26	330.4	Distr. Reservoirs & Standpipes	529	0	529	100.00%	529	(11)
28 333.4 Services 19 0 19 100.00% 19 0 29 334.4 Meters & Meter Installations 1,102 0 1,102 100.00% 1,102 137 30 335.4 Hydrants 23 0 23 100.00% 23 0 31 336.4 Backflow Prevention 0 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 0 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 2,831 0 2,831 100.00% 2,831 1,817 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 15,459 15,459 5,933 16,450 1,250) 18	27	331.4	Transm. & Distribution Mains	1,846	0	1,846	100.00%	1,846	256
30 335.4 Hydrants 23 0 23 100.00% 23 0 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	28	333.4	Services	19	. 0		100.00%	19	0
30 335.4 Hydrants 23 0 23 100.00% 23 0 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	29	334.4	Meters & Meter Installations	1,102	0	1,102	100.00%	1,102	137
31 336.4   Backflow Prevention   0	30	335.4	Hydrants	23	0		100.00%	23	0
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 2,831 0 2,831 100.00% 2,831 1,817 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 15,459 15,459 5,933  Composite NU&U Rate 18.5	31	336.4	Backflow Prevention	0	0			0	0
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 37 340.51 Computer Equipment 2,831 0 2,831 100.00% 2,831 1,817 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 15,459 15,459 5,933  Composite NU&U Rate  10 102.00% 15,459 5,933  Composite NU&U Rate  (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) (1,250) 18	32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33	GENER	• •			•			
35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	34	303.5	Land & Land Rights	0	0	0	100.00%	n	0
36       340.5       Office Furniture & Equipment       0       0       0       100.00%       0       0         37       340.51       Computer Equipment       2,831       0       2,831       100.00%       2,831       1,817         38       341.5       Transportation Equipment       0       0       0       100.00%       0       0         39       342.5       Stores Equipment       0       0       0       100.00%       0       0         40       343.5       Tools, Shop & Garage Equipment       0       0       0       100.00%       0       0         41       344.5       Laboratory Equipment       0       0       0       100.00%       0       0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         43       348.5       Other Tangible Plant       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       15,459       0       15,459       15,459       15,459	35	304.5	· ·	_		-		_	_
37       340.51       Computer Equipment       2,831       0       2,831       100.00%       2,831       1,817         38       341.5       Transportation Equipment       0       0       0       100.00%       0       0         39       342.5       Stores Equipment       0       0       0       100.00%       0       0         40       343.5       Tools, Shop & Garage Equipment       0       0       0       100.00%       0       0         41       344.5       Laboratory Equipment       0       0       0       100.00%       0       0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       15,459       15,459       15,459       5,933         Composite NU&U Rate         Composite NU&U Rate       100.00%       0			•			_		_	_
38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37	340.51	• •	_		-		_	
39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 47 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) (1,250) 18			·	•				•	· ·
40 343.5 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 141 344.5 Laboratory Equipment 0 0 0 0 100.00% 0 0 0 0 0 142 345.5 Power Operated Equipment 0 0 0 0 100.00% 0 0 0 0 0 143 346.5 Communication Equipment 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	39	342.5			_	_			
41       344.5       Laboratory Equipment       0       0       0       100.00%       0       0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       15,459       0       15,459       15,459       5,933         Composite NU&U Rate       100.00%       0       (1,250)       0       (1,250)       18			• •			-			
42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       15,459       0       15,459       15,459       5,933         43       (LESS) AMORTIZATION OF CIAC       (1,250)       0       (1,250)       (1,250)       18	41	344.5		_		-			
43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       15,459       0       15,459       15,459       5,933         Composite NU&U Rate       100.00%       0       (1,250)       0       (1,250)       18	42				-	_		_	_
44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         42       TOTAL DEPRECIATION EXPENSE Composite NU&U Rate       15,459       0       15,459       15,459       5,933         43       (LESS) AMORTIZATION OF CIAC       (1,250)       0       (1,250)       (1,250)       18				_		_			
45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0  42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) (1,250) 18				_	-	_		_	
42 TOTAL DEPRECIATION EXPENSE 15,459 0 15,459 15,459 5,933  Composite NU&U Rate 100.00%  43 (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) (1,250) 18			• •	-					
Composite NU&U Rate 100.00% 43 (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) 18				U	0	U	100.00%	U	U
Composite NU&U Rate 100.00% 43 (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) 18	42		TOTAL DEPRECIATION EXPENSE	15.450		15.450		15 AEO	5.022
43 (LESS) AMORTIZATION OF CIAC (1,250) 0 (1,250) 18				10,709	U	10,409	100.000/	10,409	0,833
(1,250)	43		·	(1.250)		(4.050)	100.00%	(4.250)	40
44 NET DEPRECIATION EXPENSE - WATER 14,209 0 14,209 14,209 5,952			(===3// morrise thoracle of one	(1,230)	, 0	(1,250)		(1,250)	10
14,209 5,952	44		NET DEPRECIATION EXPENSE - WATER	14 200	0	14 200		14 200	E 050
	•		THE STATE OF THE S	17,203	- 0	14,209		14,209	5,952

# Net Depreciation Expense - Sewer

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected []

Schedule: B-14 Page: Preparer: 1 of 3 Jack Schreyer

	(1)	(5)	(6)	(7)	(8)	(9)
	• •		oreciation Expe			Used &
		2005		Adjusted	Used &	Useful
Line		Per	Utility	Depreciation	Useful	Depreciation
	No. and Name	Books	Adjustments	Expense	%	Expense
1 INTANGIBLE PLANT						
2 351.1 Organization		0	0	0	100.00%	0
3 352.1 Franchises		0	0	0	100.00%	0
4 389.1 Other Plant & Misc.	Equipment	0	0	0	100.00%	0
5 COLLECTION PLANT						
6 353.2 Land & Land Rights	•	0	0	0	100.00%	0
7 354.2 Structures & Improv	vements	0	652	652	100.00%	652
8 355.2 Power Generation E		0	0	0	100.00%	0
9 360.2 Collection Sewers -		0	219	219	100.00%	219
10 361.2 Collection Sewers -	Gravity	0	3,509	3,509	100.00%	3,509
11 362.2 Special Collecting S	Structures	0	0	0	100.00%	0
12 363.2 Services to Custom		0	731	731	100.00%	731
13 364.2 Flow Measuring De		0	0	0	100.00%	0
14 365.2 Flow Measuring Ins		0	0	0	100.00%	0
15 389.2 Other Plant & Misc.		0	0	0	100.00%	0
16 SYSTEM PUMPING PLANT		•				
17 353.3 Land & Land Rights		0	0	0	100.00%	0
18 354.3 Structures & Improv		0	ő	ő	100.00%	ō
19 355.3 Power Generation I		0	ő	ő	100.00%	0
20 370.3 Receiving Wells	mqpriiorit	0	450	450	100.00%	_
	nt .	0	2,802	2,802	100.00%	2,802
21 371.3 Pumping Equipmer 22 389.3 Other Plant & Misc.		0	2,502	2,002	100.00%	
		Ü	J	•	100.0070	•
		0	0	0	100.00%	0
24 353.4 Land & Land Rights		0	ő	0	100.00%	
25 354.4 Structures & Improv		0	0	0	100.00%	
26 355.4 Power Generation	· ·		8,818	8,818	100.00%	
27 380.4 Treatment & Dispos	sai Equipment	0	0,016			
28 381.4 Plant Sewers	_	0		0	100.00%	
29 382.4 Outfall Sewer Lines		0		664	100.00%	
30 389.4 Other Plant & Misc.		0	0	0	100.00%	0
31 RECLAIMED WATER TREA		_		_	100.000	•
32 353.5 Land & Land Rights		0		0	100.00%	
33 354.5 Structures & Impro		0		0	100.00%	
34 355.5 Power Generation		0		0	100.00%	
35 371.5 Pumping Equipmer		0		0	100.00%	
36 374,5 Reuse Distribution		0		0	100.00%	
37 380.5 Treatment & Dispo	sai Equipment	0		0	100.00%	
38 381.5 Plant Sewers		0		0	100.00%	
39 389.5 Other Plant & Misc		0	0	0	100.00%	0
40 RECLAIMED WATER DISTR	RIBUTION PLANT					
41 352.6 Franchises		0		0	100.00%	
42 353.6 Land & Land Right		0		0	100.00%	
43 354.6 Structures & Impro	vements	0		0	100.00%	
44 355.6 Power Generation	Equipment	0		0	100.00%	
45 366.6 Reuse Services		0		0	100.00%	
46 367.6 Reuse Meters & Me	eter installations	0		0	100.00%	
47 371.6 Pumping Equipment	nt	0		0	100.00%	
48 375.6 Reuse Transmission	on & Distr. Sys.	0	0	0	100.00%	. 0
49 389.6 Other Plant & Misc	. Equipment	0	0	0	100.00%	. 0
50 GENERAL PLANT						
51 353.7 Land & Land Right	s	0	0	0	100.00%	. 0
52 354.7 Structures & Impro		Ō		. 0	100.00%	
53 390.7 Office Furniture & I		. 0		0	100.00%	
54 390.71 Computer Equipme		0		136	100.00%	
55 391.7 Transportation Equ		Ö			100.00%	
56 392.7 Stores Equipment	•	Ö			100.00%	
57 393.7 Tools, Shop & Gard	age Equipment	Ö		Ö	100.00%	
58 394.7 Laboratory Equipm	• , ,	0		ő	100.00%	
59 395.7 Power Operated Ed		Ċ		Ö	100.00%	
60 396.7 Communication Ed		0		0	100.00%	
61 397.7 Miscellaneous Equ		0		0	100.00%	
62 398.7 Other Tangible Pla		0		0	100.00%	
02 390.7 Other rangible Fla	iii.	t	. 0	U	100.00%	
63 TOTAL DEPRECIA		C	17,983	17,983		17,983
64 (1500) 4400777	Composite NU&U Rate	_	/4 400		100.00%	
64 (LESS) AMORTIZA	ATION OF CIAC	С	(1,439	) (1,439)		(1,439
	ON EXPENSE - SEWER	С		16,544	-	16,544
66 Net Depr	Expense Used & Useful	C			-	

#### Net Depreciation Expense - Sewer

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Schedule: B-14
Page: 2 of 3
Preparer: Jack Schrever

Historical [ ] Projected [ X ]

(9) (10)(5) Depreciation Expense Used & Used & 2006 Used & Useful Useful Adjusted Line Year Utility Depreciation Useful Depreciation Change Over Account No. and Name Expense Adjustments Expense Prior Year % Expense No INTANGIBLE PLANT 100.00% 0 0 0 0 351.1 Organization 0 0 100.00% 0 3 352.1 Franchises 0 0 0 Other Plant & Misc. Equipment n 100.00% Ð 4 389.1 0 0 Ð 5 COLLECTION PLANT 6 353.2 Land & Land Rights 0 0 0 100.00% 0 0 354.2 Structures & Improvements 744 0 744 100.00% 744 92 8 355.2 Power Generation Equipment 0 0 0 100.00% 0 0 9 360.2 Collection Sewers - Force 316 0 316 100.00% 316 97 10 361.2 Collection Sewers - Gravity 3,512 0 3,512 100.00% 3,512 2 11 362.2 Special Collecting Structures 0 100.00% 0 0 0 0 Services to Customers 12 363.2 732 732 100.00% 732 13 364.2 Flow Measuring Devices 0 0 0 100.00% 0 Flow Measuring Installations 14 365.2 0 0 100.00% 15 Other Plant & Misc. Equipment 0 389.2 0 0 100.00% 0 0 M PUMPING PLANT 16 SYSTE 17 353.3 Land & Land Rights 0 0 0 100.00% 0 n 18 354.3 Structures & Improvements 0 100.00% 0 0 0 0 19 355.3 Power Generation Equipment 0 0 0 100.00% 0 0 370.3 Receiving Wells 20 330 0 330 100.00% 330 (120)21 371.3 Pumping Equipment 0 100.00% 2.801 2.801 2.801 (1)22 389.3 Other Plant & Misc. Equipment 0 0 100.00% 0 0 0 23 TREATMENT AND DISPOSAL PLANT 24 353.4 Land & Land Rights 0 0 100.00% n ۵ 0 25 354.4 Structures & Improvements 0 0 0 100.00% 0 0 26 355.4 Power Generation Equipment 0 ۵ Λ 100.00% n n 27 380.4 Treatment & Disposal Equipment 9,055 0 9,055 100.00% 9,055 237 28 381.4 Plant Sewers 0 Ð n 100.00% 0 n 29 382.4 **Outfall Sewer Lines** 664 0 664 100.00% 664 0 30 Other Plant & Misc. Equipment 389.4 0 0 0 100.00% 0 0 RECLAIMED WATER TREATMENT PLANT 31 32 Land & Land Rights 353.5 O 0 0 100.00% 0 n 33 354.5 Structures & Improvements 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 0 35 371.5 Pumping Equipment 0 0 0 100.00% 0 n 36 374.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 0 37 380.5 Treatment & Disposal Equipment 0 0 100.00% 0 0 0 38 381.5 Plant Sewers 0 0 0 100.00% 0 0 39 Other Plant & Misc. Equipment 389.5 0 0 100.00% 0 40 RECLA IMED WATER DISTRIBUTION PLANT 41 352.6 Franchises 0 n 0 100.00% 0 O Land & Land Rights 42 353.6 0 0 0 100.00% 43 354.6 Structures & Improvements 0 0 100.00% 44 355.6 Power Generation Equipment 0 0 0 100.00% 45 366.6 Reuse Services 0 0 0 100.00% 46 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 47 371.6 Pumping Equipment 0 n 0 100.00% 375.6 48 Reuse Transmission & Distr. Sys. n 0 0 100.00% 0 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT 51 353.7 Land & Land Rights O n 0 100.00% 0 0 52 354.7 Structures & Improvements 0 0 0 100.00% 0 0 53 390.7 Office Furniture & Equipment n O Ω 100.00% n 54 390.71 Computer Equipment 997 0 997 100.00% 997 861 55 391.7 Transportation Equipment n O n 100.00% 0 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 n 100.00% 58 394.7 Laboratory Equipment O 0 0 100.00% 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 100.00% 0 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE 19,151 0 19,151 19,151 1,168 Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (1,201)0 (1,201)(1,201)238 NET DEPRECIATION EXPENSE - SEWER 65 17,949 0 17,949 17,949 1,406

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

#### Net Depreciation Expense - Sewer

#### Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2007

Schedule: B-14
Page: 3 of 3
Preparer: Jack Schreyer

Historical [ ] Projected [ X ] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account (10) (9)(1) (5) (6) Used & Depreciation Expense Used & Useful Useful 2007 Adjusted Used & Depreciation Change Over Utility Depreciation Useful Year Line Account No. and Name Expense Adjustments Expense % Expense Prior Year No. INTANGIBLE PLANT 100.00% 0 0 0 0 Ð 351.1 Organization Ō 100.00% 0 0 n Franchises 0 3 352.1 0 0 100.00% 0 0 389.1 Other Plant & Misc. Equipment 0 5 COLLECTION PLANT 0 Land & Land Rights 0 n n 100.00% 0 6 353.2 Structures & Improvements 1,775 0 1,775 100.00% 1,775 1.031 354.2 Power Generation Equipment 0 0 0 100.00% O 0 8 355.2 Collection Sewers - Force 617 0 617 100.00% 617 301 9 360.2 Collection Sewers - Gravity 0 3,513 100.00% 3,513 10 361.2 3,513 11 362.2 Special Collecting Structures 0 0 100.00% 0 0 Services to Customers 0 732 100.00% 732 0 12 363.2 732 13 364.2 Flow Measuring Devices 0 0 100.00% 0 0 Flow Measuring Installations 0 0 0 100.00% 0 0 365.2 14 0 100.00% 0 0 Other Plant & Misc. Equipment 0 15 389.2 0 SYSTEM PUMPING PLANT 16 Land & Land Rights 0 100.00% 0 0 0 0 17 353.3 0 100.00% 0 0 Structures & Improvements ٥ 0 18 354.3 0 0 0 100.00% 0 19 355.3 Power Generation Equipment 0 Receiving Wells 270 0 270 100.00% 270 (60)20 370.3 0 2.800 100.00% 2,800 (1) 21 Pumping Equipment 2,800 371.3 Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT 0 100.00% 0 n 0 22 389.3 n 23 TREAT 0 100.00% 0 0 24 25 Land & Land Rights 0 353.4 0 100.00% 0 Structures & Improvements 0 0 354.4 0 0 100.00% 0 26 27 0 0 355.4 Power Generation Equipment 0 0 Treatment & Disposal Equipment 0 100.00% 11,599 2.544 380.4 11,599 11.599 100.00% 0 28 381.4 Plant Sewers 0 0 0 0 29 Outfall Sewer Lines 0 664 100.00% 664 0 382.4 664 Other Plant & Misc. Equipment 0 100.00% 0 30 389.4 n 0 0 IMED WATER TREATMENT PLANT 31 RECLA 0 0 Land & Land Rights 100.00% 32 353.5 0 0 O 33 354.5 Structures & Improvements 0 0 0 100.00% 0 0 34 n 100.00% n 355.5 Power Generation Equipment 0 0 n 35 371.5 Pumping Equipment 0 0 0 100.00% 0 0 36 374.5 Reuse Distribution Reservoirs 0 n 0 100.00% 0 0 37 380.5 Treatment & Disposal Equipment 0 O 0 100.00% 0 0 38 381.5 Plant Sewers 0 n 0 100.00% ۵ 0 Other Plant & Misc. Equipment 39 389.5 0 0 0 100.00% 0 0 RECLAIMED WATER DISTRIBUTION PLANT 40 n 41 0 100.00% 0 n 352.6 Franchises 0 Land & Land Rights 42 353.6 0 O 0 100.00% 0 O 43 100.00% 354.6 Structures & Improvements 0 0 0 0 n 44 355.6 Power Generation Equipment 0 0 0 100.00% 0 n 45 366.6 Reuse Services 0 0 0 100.00% 0 Λ 46 Reuse Meters & Meter Installations 367.6 0 n 0 100.00% n 0 47 371.6 Pumping Equipment 0 n 0 100.00% 0 Ω 48 Reuse Transmission & Distr. Sys. 375.6 0 0 0 100.00% n n 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 50 **GENER** AL PLANT 51 Land & Land Rights 353.7 0 100.00% n 0 0 0 52 354.7 Structures & Improvements 100.00% 0 n 0 0 n 53 390.7 Office Furniture & Equipment 0 0 O 100.00% ۵ 0 54 390.71 Computer Equipment Ð 100.00% 2.783 783 2.783 1 786 55 391.7 Transportation Equipment 100.00% Ω 0 0 0 Ω 56 392.7 Stores Equipment O 100 00% n ٥ n n 57 393.7 Tools, Shop & Garage Equipment 100.00% 0 Ω 0 0 O 58 394.7 Laboratory Equipment 100.00% 0 0 0 Ω 0 59 395.7 Power Operated Equipment n n 0 100.00% 0 0 60 396.7 Communication Equipment O 0 100.00% 0 n 61 397.7 Miscellaneous Equipment 972 n 972 100.00% 972 972 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE 25,725 Ô 25,725 25,725 6,574 Composite NU&U Rate 100.00% (LESS) AMORTIZATION OF CIAC 64 (1,394)0 (1,394)(1,394)(193)

0

24,331

24,331

24,331

NET DEPRECIATION EXPENSE - SEWER

65

6,381

## Taxes Other Than Income

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: Page: B-15 1 of 1

Preparer:

Jack Schreyer

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

	(1)	F	(2) Regulatory	(3)	(4) Real Estate	(5)	(6)	(7)
Line No.	Description		ees (RAFs) 4.50%	Payroll Taxes 8.28%	& Personal Property on U&U	Other	Total	Supporting Schedules
Wate	Г							
1	Test Year (2005) Per Books		3,904	1,522	2,601		8,027	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)							•
3	Payroll Tax Adjustment	000/		0	•		0	B5
4	,	.00%	0	0	0	0	0	=
5 6	Total Test Year Adjustments Adjusted Test Year (2005)	_	3,904	1,522	2,601	0	8,027	=
	•	1-1-1	0,001	1,022	2,001	Ü	0,027	
7	Adjustments to Intermed. Year (Expl	iain)	86				86	E-13
8 9	RAF Adjustment Payroll Tax Adjustment		00	(306)			(306)	B-5
10	Plant in Service Adjustment			(500)	(60)		(60)	A-5
11		.00%			0		0	
12	Total 2006 Adjustments		86	(306)	(60)	0	(280)	•
13	Adjusted Intermed. Year (2006)		3,990	1,216	2,541	0	7,747	
14	Adjustments to Projected Rate Year	(Explai	n)					
15	RAF Adjustment		´ 0				0	E-13
16	Payroll Tax Adjustment			618			618	B-5
17	Plant in Service Adjustment				1,797		1,797	A-5
18		.00%			0		0	-
19 20	Total 2007 Adjustments Adjusted Projected Rate Year (2007)	,	3,990	618 1,834	1,797	0	2,415 10,163	_
21	RAFs Assoc. with Revenue Increase		3,476	1,034	4,339	U	3,476	B-3
22	Total Projected Rate Year (2007)	===	7,466	1,834	4,339	0	13,639	=
Sewe	er Test Year (2005) Per Books		5,385	1,536	3,724	<del></del>	10.645	B-4, B-6, A-6
	, ,	_		1,000	3,724		10,645	- B-4, B-0, A-0
24 25	Adjustments to Test Year (Explain) Payroll Tax Adjustment			0			0	B-6
26		.00%		U	0		0	D-0
27	Total Test Year Adjustments		0	0	0	0	0	-
28	Adjusted Test Year (2005)		5,385	1,536	3,724	0	10,645	-
29	Adjustments to Intermed. Year (Exp	lain)						
30	RAF Adjustment	,	64				64	E-2
31	Payroll Tax Adjustment			(408)			(408)	B-6
32	Plant in Service Adjustment				(85)		(85)	A-6
33		.00%		(400)	00		0	-
34 35	Total 2006 Adjustments Adjusted Intermed. Year (2006)		64 5,449	(408)	(85)	0	(429)	-
			•	1,129	3,639	0	10,216	
36	Adjustments to Projected Rate Year	(Explai						_
37 38	RAF Adjustment Payroll Tax Adjustment		.0	400			0	E-2
39	Plant in Service Adjustment			190	0.570		190	B-6
40	•	.00%			2,573 0		2,573	A-6
41	Total 2007 Adjustments	.5576		190	2,573	0	2,763	-
	Adjusted Projected Rate Year (2007	') —	5,449	1,319	6,212		12,979	-
42	RAFs Assoc. with Revenue Increase	е	4,008		•	•	4,008	B-3
43	Total Projected Rate Year (2007)	_	9,457	1,319	6,212	0	16,987	:

Recap Schedules: B-1, B-2

Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

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# Valencia Terrace TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Reconcilliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
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Investment Tax Credit	C-7	105
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# **Reconciliation of Total Income Tax Provision**

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Page: Preparer:

Schedule:

C-1 1 of 1

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Jack Schreyer

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

	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007	
Line		Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments_	Adjusted	Schedules
Wat	er								
1	Current Tax Expense	3,287	(5,107)	(1,820)	1,600	(220)	(14,162)	(14,381)	C-2
2	Deferred Income Tax Expense	0	1,817	1,817	(1,104)	713	0	713	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	3,287	(3,290)	(2)	496	493	(14,162)	(13,668)	
Sew	er								
7	Current Tax Expense	1,778	(9,826)	(8,048)	3,551	(4,496)	(14,843)	(19,339)	C-2
8	Deferred Income Tax Expense	0	2,505	2,505	(1,522)	982	` o´	982	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	fTC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	1,778	(7,321)	(5,543)	2,029	(3,514)	(14,843)	(18,357)	

Recap Scheds: B-1, B-2

# State and Federal Income Tax Calculation - Current

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule:

C-2

Page: 1 Preparer: J

1 of 3 Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	8,521	(8,811)	(290)	5,211	(19,894)	(14,683)	B-1, B-2
2	Less: Interest Charges	0	(3,991)	(3,991)	0	(5,578)	(5,578)	C-3
3	Taxable Income	8,521	(12,802)	(4,281)	5,211	(25,473)	(20,261)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	4,711	4,711	6,493	0	6,493	C-5
7	Total Schedule M Adjustments	0	4,711	4,711	6,493	0	6,493	
8	Taxable Income Before State Taxes	8,521	(17,514)	(8,992)	(1,281)	(25,473)	(26,754)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	469	(963)	(495)	(70)	(1,401)	(1,471)	
13	Federal Taxable Income	8,053	(11,839)	(3,786)	5,282	(24,072)	(18,790)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	2,818	(4,144)	(1,325)	1,849	(8,425)	(6,576)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	-0	C-7
17	Current Federal Income Taxes	2,818	(4,144)	(1,325)	1,849	(8,425)	(6,576)	
18	Summary:							
19	Current State Income Tax	469	(963)	(495)	(70)	(1,401)	(1,471)	
20	Current Federal Income Tax	2,818	(4,144)	(1,325)	1,849	(8,425)	(6,576)	
21	Total Current Income Tax Expense (To C-1)	3,287	(5,107)	(1,820)	1,778	(9,826)	(8,048)	

# State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/06 Historical [ ] Projected [ X ] Schedule: C-2
Page: 2 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(290)	4,844	4,555	(14,683)	8,375	(6,308)	B-1, B-2
2	Less: Interest Charges	(3,991)	(961)	(4,953)	(5,578)	466	(5,113)	C-3
3	Taxable Income	(4,281)	3,883	(398)	(20,261)	8,841	(11,420)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	4,711_	(2,863)	1,848	6,493	(3,946)	2,547	C-5
7	Total Schedule M Adjustments	4,711	(2,863)	1,848	6,493	(3,946)	2,547	
8	Taxable Income Before State Taxes	(8,992)	6,746	(2,246)	(26,754)	12,787	(13,967)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(495)	371	(124)	(1,471)	703	(768)	
13	Federal Taxable Income	(3,786)	3,512	(274)	(18,790)	8,138	(10,652)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(1,325)	1,229	(96)	(6,576)	2,848	(3,728)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	. 0	0	0	C-7
17	Current Federal Income Taxes	(1,325)	1,229	(96)	(6,576)	2,848	(3,728)	
18	Summary:							
19	Current State Income Tax	(495)	371	(124)	(1,471)	703	(768)	
20	Current Federal Income Tax	(1,325)	1,229	`(96)	(6,576)	2,848	(3,728)	
21	Total Current Income Tax Expense (To C-1)	(1,820)	1,600	(220)	(8,048)	3,551	(4,496)	

# State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/07 Historical [ ] Projected [ X ] Schedule: Page: C-2 3 of 3

Preparer:

Jack Schreyer

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

_	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/06	2007	12/31/07	12/31/06	2007	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	4,555	(33,302)	(28,747)	(6,308)	(35,283)	(41,590)	B-1, B-2
2	Less: Interest Charges	(4,953)	(3,410)	(8,363)	(5,113)	(3,196)	(8,308)	C-3
3	Taxable Income	(398)	(36,712)	(37,110)	(11,420)	(38,478)	(49,898)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,848	0	1,848	2,547	0	2,547	C-5
7	Total Schedule M Adjustments	1,848	0	1,848	2,547	0	2,547	
8	Taxable Income Before State Taxes	(2,246)	(36,712)	(38,958)	(13,967)	(38,478)	(52,445)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11 12	State Income Taxes	(124)	(2,019)	(2,143)	(768)	(2,116)	(2,884)	
13	Federal Taxable Income	(274)	(34,693)	(34,967)	(10,652)	(36,362)	(47,014)	
		` '	, , ,	, , ,	, , ,	, , ,		
14	Federal Tax Rate	35.0%		35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(96)	(12,143)	(12,239)	(3,728)	(12,727)	(16,455)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(96)	(12,143)	(12,239)	(3,728)	(12,727)	(16,455)	
18	Summary:							
19	Current State Income Tax	(124)	(2,019)	(2,143)	(768)	(2,116)	(2,884)	
20	Current Federal Income Tax	(96)	(12,143)	(12,239)	(3,728)	(12,727)	(16,455)	
21	Total Current Income Tax Expense (To C-1)	(220)	(14,162)	(14,381)	(4,496)	(14,843)	(19,339)	

# Schedule of Interest in Tax Expense Calculation

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending: 12/31/05 Historical [X] Projected [] Schedule: C-3
Page: 1 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2005 Per Books	2005 Adjustments	2005 Adjusted	-	2005 Per Books	2005 Adjustments	2005 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	3,931	3,931	Note*	0	5,518	5,518	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	60	60		0	60	60	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	3,991	3,991	_	0	5,578	5,578	_

DNL	Y for Option 2 Companies (s	ee Sch. C-7	)	Water				Sewer				
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost	
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity		Not Applicable				Not Applicable					
12	Total								=			
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Lin						- -					

Note: Calculations for utility adjusted interest:

	Water		Sewer		
Rate Base (Sch. A-1, A-2)	178,579		244,468		
Weighted Cost of Long Term Debt (D-1)	2.20%	3,931	2.26%	5,518	
Weighted Cost of Short Term Debt (D-1)	0.00%		0.00%	0	
Adjusted Interest on Debt		3,931	<del></del>	5,518	

## Schedule of Interest in Tax Expense Calculation

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending: 12/31/06 Historical [ ] Projected [ X ] Schedule: C-3
Page: 2 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2005	2006	2006	•	2005	2006	2006	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	3,931	961	4,892	Note*	5,518	87	5,605	Note*
2	Amortization of Debt Premium,	0	. 0	0		0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	60	0	60		60	0	60	
5	Less: AFUDC	0	0	0		0	(553)	(553)	ı
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	3,991	961	4,953	<del>-</del> -	5,578	(466)	5,113	-

ONL	Y for Option 2 Companies (se	ee Sch. C-7	)	Water	Water Sewer						
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Applic	cable	
12	Total			:					:		<del></del>
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line						· -				

Note: Calculations for utility adjusted interest:			
	Water		Sewer
Rate Base (Sch. A-1, A-2)	222,252		248,335
Weighted Cost of Long Term Debt (D-1)	2.19%	4,892	2.22% 5,605
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%
Adjusted Interest on Debt	_	4,892	5,605

# Schedule of Interest in Tax Expense Calculation

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending: 12/31/07 Historical [ ] Projected [ X ] Schedule: C-3
Page: 3 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2006	2007	2007	-	2006	2007	2007	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	4,892	3,470	8,363	Note*	5,605	2,643	8,248	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	60	0	60		60	0	60	
5	Less: AFUDC	0	0	0		(553)	553	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	4,953	3,470	8,423	<b>-</b>	5,113	3,196	8,308	<u>.</u>

ONL	Y for Option 2 Companies (se	e Scn. U-7	<b>'</b> )	Water	<del>-</del>		-	Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total =		<del>****</del>	=					:		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From L Interest Adjustment (To Line			_					-		

* Note: Calculations for utility adjusted interest:				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	379,915		365,413	_
Weighted Cost of Long Term Debt (D-1)	2.25%	8,363	2.25% 8,248	8
Weighted Cost of Short Term Debt (D-1)	0.00%	0_	0.00%	0
Adjusted Interest on Debt		8,363	8,248	8

# **Book/Tax Differences - Permanent**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line		Amount	Amount	Amount
No	Description	2005	2006	2007
WATER				
1				
2 None				
3				
4 Total		0	0	0
SEWER				
5				
6 None				
7				
8 Total		0	0	0

## **Deferred Income Tax Expense**

# Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [ X ] Projected [ ]

Schedule: Page:

C-5 1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	0	6,654	6,654	1,338	16,544	17,881	
2	Book Depreciation & Amortization	0	5,683	5,683	0	16,544	16,544	B-13,14
3	Difference	0	971	971	1,338	0	1,338	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	1,460	1,460	2,012	0	2,012	
6	Regulatory Assets	0	1,310	1,310	1,805	0	1,805	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	4,711	4,711	6,493	0	6,493	•
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	259	259	357	0	357	
11	Timing Differences for Federal Taxes	0	4,452	4,452	6,136	0	6,136	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	1,558	1,558	2,147	0	2,147	
14	Total Deferred Taxes (to C-1)	0	1,817	1,817	2,505	0	2,505	•

Recap Schedules: C-1, C-2

## **Deferred Income Tax Expense**

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/06 Historical [ ] Projected [X]

C-5 Schedule: Page:

2 of 3 Preparer:

Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	-	12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:			•				
1	Tax Depreciation & Amortization	6,654	2,528	9,181	17,881	1,341	19,223	
2	Book Depreciation & Amortization	5,683	2,574	8,257	16,544	1,406	17,949	B-13,14
3	Difference	971	(47)	924	1,338	(64)	1,273	
4	Other Timing Differences (Itemize):							
5	Bad Debt	1,460	(1,460)	0	2,012	(2,012)	0	
6	Regulatory Assets	1,310	(1,310)	0	1,805	(1,805)	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	4,711	(2,863)	1,848	6,493	(3,946)	2,547	-
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	259	(157)	102	357	(217)	140	
11	Timing Differences for Federal Taxes	4,452	(2,706)	1,746	6,136	(3,729)	2,407	
12	Federal Tax Rate	35.0%	1	35.0%	35.0%	, >	35.0%	
13	Federal Deferred Taxes	1,558	(947)	611	2,147	(1,305)	842	
14	Total Deferred Taxes (to C-1)	1,817	(1,104)	713	2,505	(1,522)	982	-

Recap Schedules: C-1, C-2

## **Deferred Income Tax Expense**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/07 Historical [ ] Projected [ X ] Schedule: Page: C-5 3 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	·	12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting
	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	9,181	5,952	15,133	19,223	6,381	25,604	
2	Book Depreciation & Amortization	8,257	5,952	14,209	17,949	6,381	24,331	B-13,14
3	Difference	924	0	924	1,273	0	1,273	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	1,848	0	1,848	2,547	0	2,547	-
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	102	0	102	140	0	140	
11	Timing Differences for Federal Taxes	1,746	0	1,746	2,407	0	2,407	
12	Federal Tax Rate	35.0%	,	35.0%	35.0%	1	35.0%	
13	Federal Deferred Taxes	611	0	611	842	0	842	
14	Total Deferred Taxes (to C-1)	713	0	713	982	0	982	

Recap Schedules: C-1, C-2

# **Accumulated Deferred Income Taxes - Summary**

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule: C-6 Page: 1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line		Defe	erred Tax Liabili	ity		<u> </u>	_	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	552	3,309	3,862				552	3,309	3,862
4	2006	687	4,118	4,805				687	4,118	4,805
5	2007	822	4,926	5,748				822	4,926	5,748
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	543	3,253	3,796				543	3,253	3,796
9	2006	675	4,048	4,723				675	4,048	4,723
10	2007	808	4,843	5,651				808	4,843	5,651

# **Accumulated Deferred Income Taxes - State**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule:

C-6

Page:

2 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)
		Acc	count No. 2830	6
		Deferre	d <b>State</b> Tax Li	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	552	552
4	2006	552	135	687
5	2007	687	135	822
SEWE	R			
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	543	543
9	2006	543	133	675
10	2007	675	133	808
9	2006	543	133	675

# Accumulated Deferred Income Taxes - Federal

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule: C-6 Page: 3 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)							
			count No. 2830								
		Deferred	Deferred Federal Tax Liability								
	Current										
Line		Beginning	Year	Ending							
No.	Year	Balance	Change	Balance							
WATE	R										
1	2003	0	0	0							
2	2004	0	0	0							
3	2005	0	3,309	3,309							
4	2006	3,309	808	4,118							
5	2007	4,118	808	4,926							
SEWE	R										
6	2003	0	0	0							
7	2004	0	0	0							
8	2005	0	3,253	3,253							
9	2006	3,253	795	4,048							
10	2007	4,048	795	4,843							

# **Investment Tax Credits - Analysis**

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 1 of 4

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					3% ITC						4% ITC		
			Amount	Realized	Amor	tization		· · · · · · · · · · · · · · · · · · ·	Amount	Realized	Amor	tization	
Line		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

# **Investment Tax Credits - Analysis**

Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Test Year Ending 12/31/05

1

Schedule: C-7 Page: 2 of 4

Preparer: Jack Schreyer

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

	(1) (2)	(3)	(4)	(5) <b>8% ITC</b>	(6)	(7)	(8)	(9)	(10)	(11) 10% ITC	(12)	(13)
		Amount	Realized		tization			Amount	Realized		tization	
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust	Balance

NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 3 of 4

Preparer: Jack Schreyer

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 4 of 4

Preparer: Jack Schreyer

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

NONE

# Parent's Debt Information

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: Page: C-8 1 of 1

Preparer:

Jack Schreyer

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

Line		(1)	(2) Average	(3) % of	(4) Cost	(5)	(6)
No.		Description	Amount	Total	Rate	Cost	Supporting Schedules
	<u></u>	2005					
1	-						
2	-						
		2006					
3	Note		4,731,000	100.00%	6.00%	283,860	D-5
4	-						
		2007					
_	Nata	2007	20 504 000	400.000/	0.000/	4 000 000	5.5
_			20,501,000	100.00%	6.00%	1,230,060	D-5
5 6	Note -	2007	20,501,000	100.00%	6.00%	1,230,060	D-5

Income Tax Returns

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-9 Page: 1 of 1

Preparer: Jack Schreyer

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

Federal and State Income Tax Returns are available at the company's office location at 762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: C-10

Page: 1 of 1
Preparer: Jack Schreyer

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

(1)	What tax years are open with the Internal Revenue Service?	2004, 2005
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No

. 8. 3

. No.

# Valencia Terrace CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
Requested Cost of Capital	D-1	113
Reconcilliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Schedule of Requested Cost of Capital

13 Month Average balance
Valencia Terrace
Docket No. 060368-WS
Test Year Ending: 12/31/05
Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule:

D-1 1 of 3

Page: Preparer:

Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	65,515	36.69%	6.00%	2.20%	3,931	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	98,272	55.03%	10.12%	5.57%	9,945	D-2
5	Customer Deposits	1,006	0.56%	6.00%	0.03%	60	D-2
6	Accumulated Deferred Income Taxes	13,786	7.72%	0.00%	0.00%	0	D-2
7	Total	178,579	100.00%	-	7.80%	13,936	• •
SEW	VER						
8	Long-Term Debt	91,964	37.62%	6.00%	2.26%	5,518	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	137,946	56.43%	10.12%	5.71%	13,960	D-2
.12	Customer Deposits	1,006	0.41%	6.00%	0.02%	60	D-2
13	Accumulated Deferred Income Taxes	13,551	5.54%	0.00%	0.00%	0	D-2
14	Total	244,468	100.00%	<b></b>	7.99%	19,538	<u>-</u>

# Schedule of Requested Cost of Capital

13 Month Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending: 12/31/06 Historical [ ] Projected [ X ]

## Florida Public Service Commission

Schedule:

D-1

Page: Preparer: 2 of 3

Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	81,178	36.53%	6.00%	2.19%	4,871	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	121,766	54.79%	10.12%	5.54%	12,323	D-2
5	Customer Deposits	1,006	0.45%	6.00%	0.03%	60	D-2
6	Accumulated Deferred Income Taxes	18,302	8.23%	0.00%	0.00%	0	D-2
7	Total	222,252	100.00%	-	7.76%	17,254	- =
SEW	/ER						
8	Long-Term Debt	91,735	36.94%	6.00%	2.22%	5,504	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	137,603	55.41%	10.12%	5.61%	13,925	D-2
12	Customer Deposits	1,006	0.41%	6.00%	0.02%	60	D-2
13	Accumulated Deferred Income Taxes	17,990	7.24%	0.00%	0.00%	0	D-2
14	Total	248,335	100.00%	_	7.85%	19,490	<del>-</del> ·

Schedule of Requested Cost of Capital

13 Month Average balance

Valencia Terrace Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [ ] Projected [ X ]

## Florida Public Service Commission

Schedule: Page: D-1 3 of 3

Preparer:

Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line	ı	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio_	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	142,691	37.56%	6.00%	2.25%	8,561	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	214,036	56.34%	10.12%	5.70%	21,660	D-2
5	Customer Deposits	1,006	0.26%	6.00%	0.02%	60	D-2
6	Accumulated Deferred Income Taxes	22,183	5.84%	0.00%	0.00%	0	D-2
7	Total	379,915	100.00%		7.97%	30,282	<u>.</u>
SEW	VER						
8	Long-Term Debt	137,041	37.50%	6.00%	2.25%	8,222	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	205,561	56.25%	10.12%	5.69%	20,803	D-2
12	Customer Deposits	1,006	0.28%	6.00%	0.02%	60	D-2
13	Accumulated Deferred Income Taxes	21,806	5.97%	0.00%	0.00%	0	D-2
14	Total	365,413	100.00%	_	7.96%	29,086	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Valencia Terrace Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected []

Florida Public Service Commission

Schedule: D-2

Page:

1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ıstments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er					<del></del>	
1	Long-Term Debt	0			65,515	65,515	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	163,787			(65,515)	98,272	
5	Customer Deposits	1,006				1,006	D-7
6	Accumulated Deferred Income Taxes	13,786				13,786	
7	Total	178,579			0	178,579	A-1
Sew	er						
8	Long-Term Debt	0			91,964	91,964	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	229,910			(91,964)	137,946	
12	Customer Deposits	1,006			, , ,	1,006	
13	Accumulated Deferred Income Taxes	13,551				13,551	
14	Total	244,468	•		0	244,468	A-2

<sup>\*</sup> List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Valencia Terrace Docket No. 060368-WS

Test Year Ending: 12/31/06 Historical [ ] Projected [ X ] Florida Public Service Commission

Schedule: Page:

D-2 2 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ıstments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	81,178				81,178	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	121,766				121,766	
5	Customer Deposits	1,006				1,006	D-7
6	Accumulated Deferred Income Taxes	18,302				18,302	
7	Total	222,252			0	222,252	- A-1
Sew	er						
8	Long-Term Debt	91,735				91,735	D-5
9	Short-Term Debt	0				. 0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	137,603				137,603	
12	Customer Deposits	1,006				1,006	D-7
13	Accumulated Deferred Income Taxes	17,990				17,990	
14	Total	248,335			0	248,335	A-2

<sup>\*</sup> List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Valencia Terrace Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [ ] Projected [ X ] Florida Public Service Commission

Schedule: D-2

Page:

3 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Recon	(4) iciliation Adju	(5) ustments	(6) Reconciled	(7)
Line		Average				To Requested	Supporting
No.		Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	142,691				142,691	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	214,036				214,036	
5	Customer Deposits	1,006				1,006	D-7
6	Accumulated Deferred Income Taxes	22,183				22,183	
7	Total	379,915			0	379,915	- A-1
Sew	er						
8	Long-Term Debt	137,041				137,041	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	205,561				205,561	
12	Customer Deposits	1,006				1,006	D-7
13	Accumulated Deferred Income Taxes	21,806				21,806	
14	Total	365,413			0	365,413	A-2

<sup>\*</sup> List corresponding adjustments to rate base below:

Recap Schedules: D-1

### Preferred Stock Outstanding

Valencia Terrace Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X]

Florida Public Service Commission

Schedule:

D-3 1 of 1 Page:

Preparer:

Jack Schreyer

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

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

There is no Preferred Stock for this subsidiary nor its parent

## Cost of Short-Term Debt

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X] Schedule: Page:

D-4 1 of 1

Preparer:

Jack Schreyer

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1 2	There is no Short Term Debt for t	his subsidia	ry nor its	parent		
3						
4						
5						
6						
7						
8	Total	0			0.00%	<b>-</b> • • • • • • • • • • • • • • • • • • •

Cost of Long-Term Debt

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [X] or Parent []

Florida Public Service Commission

Schedule:

D-5 1 of 2

Page: Preparer:

eparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

								· · · · · · · · · · · · · · · · · · ·				74.01
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	. ,	<b></b> ,	` '	` '	Amount	namortized Dis	Unamortized	Annual Amort.	Annual Amort.		Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Interest	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Cost	(11)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))

All Long Term Debt is issued and held by the parent

### Cost of Long-Term Debt

Valencia Terrace
Oocket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [ ] or Parent [ X ]

Florida Public Service Commission

Schedule:

D-5 2 of 2

Page:

Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

		(1)		(2)	(3)	(4)	(5) Amount	(6) Unamortized	(7) Unamortized	(8) Annual Amort.	(9) Annual Amort.	(10)	(11)	(12) Effective
Line No.	D	Description, Coupon Rate Years of Life		Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Outstanding Within One Year	Disc. (Prem) Associated With Col (4)	Issuing Exp. Associated with Col (4)	(Prem) on	of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)		Cost Rate (11)/ ((4)-(6)-(7))
		2005												
1	-			•	-	-	-		-	-	-	-	-	
2	-			-	<del>-</del>	<del></del>	-	-	-		-	-	-	
		2006					-							
3	Note -		6.00%	10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-			-	•	4,731,000	-	•	-	÷	-	•	-	
		2007			,		-							
5	Note -		6.00%	10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	•			-		20,501,000	. ·	-	-	-	-	-	-	

### Cost of Variable Rate Long-Term Debt

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [ X ] or Parent [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

#### Florida Public Service Commission

Schedule: Page: D-6

Preparer:

1 of 2 <name>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	(1)	(-/	(-)	( - /		Unamortized Disc.	Unamortized	Annual Amort.	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Basis of	(Test Year	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate			(12)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	(e.g.,Prime+%)	Col. (4))	(8)+(9)+(10	); ((4)-(6)-(7 <u>))</u>

All Long Term Debt is issued and held by the parent

### Cost of Variable Rate Long-Term Debt

Valencia Terrace
Docket No. 060368-WS
Test Year Ending:
Historical 2005, Projected 2006 & 2007
Utility [ ] or Parent [ X ]

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

#### Florida Public Service Commission

Schedule: Page:

D-6 2 of 2

Preparer:

Jack Schreyer

	(1)	(2)	(2)	(4)	75	(0)	(7)	(0)	(9)	(10)	(11)	(12)	(13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	1		٠, ,
					Amount	Unamortized Disc.	Unamortized	Annual Amort.	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Basis of	(Test Year	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate	Cost Rate X	Cost	(12)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	(e.g.,Prime+%)	Col. (4))	(8)+(9)+(10	(4)-(6)-(7))

The parent does not have any Variable Rate Long term debt

# **Schedule of Customer Deposits**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule: Page:

D-7

Test Year Ending: 12/31/05

1 of 1

Preparer:

Jack Schreyer

Utility [X] or Parent[]

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
		4.050	400	(0.0)	4.070
1	Jan-05	1,950	100	(80)	1,970
2	Feb-05	1,970	20	(120)	1,870
3	Mar-05	1,870	140	(20)	1,990
4	Apr-05	1,990	90	(40)	2,040
5	May-05	2,040	20	(60)	2,000
6	Jun-05	2,000	80	(100)	1,980
7	Jul-05	1,980	80	(40)	2,020
8	Aug-05	2,020	70	(30)	2,060
9	Sep-05	2,060	150	(80)	2,130
10	Oct-05	2,130	60	(140)	2,050
11	Nov-05	2,050	60	(40)	2,070
12	Dec-05	2,070	60	(160)	1,970
13	Average			_	2,013
14		Wate	er Allocated at	50% _	1,006
15		Sew	er Allocated at	50% =	1,006

# Valencia Terrace RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
Miscellaneous Service Charge Revenue	E-5	137
Public Fire Hydrants Schedule	E-6	138
Private Fire Protection Service	E-7	139
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Tax or Franchise Fee	<b>E-</b> 9	141
Service Availability Charges	E-10	142
Guaranteed Revenues Received	E-11	143
Class A Utility Cost of Service Study	E-12	144
Projected Test Year Revenue Calculation - Water	E-13w	145
Projected Test Year Revenue Calculation - Sewer	E-13s	147
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# Rate Schedule - Water

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer []

Schedule:

E-1w 1 of 1

Page: Preparer:

Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	9.61	9.70		9.90	12.21	20.3
2	5/8" X 3/4"	14.43	14.57		14.86	18.33	30.5
3	3/4"	24.04	24.27		24.76	30.54	50.9
4	1"	48.05	48.51		49.49	61.05	101.8
5	1-1/2"					97.70	162.9
6	2"	76.90	77.63		79.20		
7	3"	153.80	155.26		158.39	195.38	325.8
8	4"	240.30	242.59		247.48	305.28	509.0
9	6"	480.61	485.19		494.98	610.58	1,018.1
10	8"	768.98	776.30		791.96	976.92	1,629.0
11	10"	1,105.39	1,115.92		1,138.43	1,404.31	2,341.7
12	Gallonage charge, Block 1	2.08	2.10		2.14	2.64	3.4
13	Block 2	-	-		-	-	4.2
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	9.61	9.70		9.90	12.21	20.3
17	3/4"	14.43	14.57		14.86	18.33	30.5
18	1"	24.04	24.27		24.76	30.54	50.9
19	1-1/2"	48.05	48.51		49.49	61.05	101.8
20	2"	76.90	77.63		79.20	97.70	162.9
21	3"	153.80	155.26		158.39	195.38	325.0
22	4"	240.30	242.59		247.48	305.28	509.0
23	6"	480.61	485.19		494.98	610.58	1,018.
24	8"	768.98	776.30		791.96	976.92	1,629.
25	10"	1,105.39	1,115.92		1,138.43	1,404.31	2,341.
26	Gallonage charge	2.08	2.10		2.14	2.64	3.4
27	Multi-Family	0.04	0.70		0.00	10.01	20.0
28	5/8" X 3/4"	9.61	9.70		9.90	12.21	20.
29	3/4"	14.43	14.57		14.86	18.33	30.
30	1"	24.04	24.27		24.76	30.54	50.
31	1-1/2"	48.05	48.51		49.49	61.05	101.
32	2"	76.90	77.63		79.20	97.70	162.
33	3"	153.80	155.26		158.39	195.38	325.
34	4"	240.30	242.59		247.48	305.28	509.
35	6"	480.61	485.19		494.98	610.58	1,018.
36		768.98	776.30		791.96	976.92	1,629.
-	10"	1,105.39	1,115.92		1,138.43	1,404.31	2,341.
38	Gallonage charge	2.08	2.10		2.14	2.64	3.
39	Fire Protection						
40	2"	6.39	6.45		6.58	8.12	40.
41	3"	12.83	12.95		13.21	16.30	81.
42		20.03	20.22		20.63	25.45	127.:
43	6"	40.05	40.43		41.25	50.88	
44	8"	64.08	64.69		66.00	81.41	254.5 407.5
	10"	92.11	92.99		94.87	117.03	407.
, 5		32.11					585.
			127		r	printed 11/17/200	6 4·10 AM

# Rate Schedule - Sewer

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Explanation: Provide a schedule of present rates and proposed rates.

Water[] or Sewer[X]

Schedule:

E-1s 1 of 1

Page: Preparer:

Jack Schreyer

Topa.of.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Test Year	Present	interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential				40.00	22.22	04.00
2	5/8" X 3/4"	15.99	16.15		16.30	22.20	21.62
3	3/4"	15.99	16.15		16.30	22.20	32.43
4	1"	15.99	16.15		16.30	22.20	54.05
5	1-1/2"	15.99	16.15		16.30	22.20	108.09
6	2"	15.99	16.15		16.30	22.20	172.95
7	3"	15.99	16.15		16.30	22.20	345.89
8	4"	15.99	16.15		16.30	22.20	540.46
9	6"	15.99	16.15		16.30	22.20	1,080.91
10	8"	15.99	16.15		16.30	22.20	1,729.46
11	10"	15.99	16.15		16.30	22.20	2,486.10
12	Gallonage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	3.24	3.27		3.30	4.50	7.50
14							
15	Commerical						
16	5/8" X 3/4"	15.99	16.15		16.30	22.20	21.62
17	3/4"	23.96	24.19		24.41	33.25	32.43
18	1"	39.96	40.35		40.72	55.47	54.05
19	1-1/2"	79.89	80.67		81.40	110.88	108.09
20	2"	127.82	129.06		130.23	177.39	172.95
21	3"	255.63	258.12		260.46	354.78	345.89
22	4"	399.42	403.30		406.96	554.33	540.46
23	6"	798.84	806.61		813.92	1,108.66	1,080.91
24	8"	1,278.14	1,290.57		1,302.27	1,773.86	1,729.46
25	10"	1,837.32	1,855.19		1,872.01	2,549.91	2,486.10
26	Gallonage charge	3.88	3.92		3.96	5.39	9.00
27	Multi-Family						
28	5/8" X 3/4"	15.99	16.15		16.30	22.20	21.62
29	3/4"	23.96	24.19		24.41	33.25	32.43
30	1"	39.96	40.35		40.72	55.47	54.05
31	1-1/2"	79.89	80.67		81.40	110.88	108.09
32	2" 3"	127.82	129.06		130.23	177.39	172.95
33	4"	255.63	258.12		260.46	354.78	345.89
34 35	6"	399.42	403.30		406.96	554.33	540.46
36	8"	798.84	806.61		813.92	1,108.66	1,080.91
37	10"	1,278.14	1,290.57		1,302.27	1,773.86	1,729.46
38		1,837.32	1,855.19		1,872.01	2,549.91	2,486.10
30	Gallonage charge	3.88	3.92		3.96	5.39	9.00
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	28.40	28.68		28.94	39.42	45.40
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	_	-		-	-	-

## Florida Public Service Commission

Valencia Terrace

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [ X ] or Sewer [ ]

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.

ine	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Conservation	(9) Proposed	(10) Revenue at
lo.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Gallons	Rate	Proposed
1	Residential									
2	5/8" X 3/4"	3,884	16,738	Split Yr	37,587	9.90	38,452	NA	20.36	79,078
3	3/4"	0	0	Split Yr	0	14.86	0	NA	30.54	0
4	1"	0	0	Split Yr	0	24.76	0	NA	50.91	0
5	1-1/2"	0	0	Split Yr	0	49.49	0	NA	101.81	0
6	2"	ō	ō	Split Yr	Ō	79.20	0	NA	162.90	0
7	3"	ő	ő	Split Yr	ō	158.39	Ö	NA	325.80	Ō
8	4"	ő	ő	Split Yr	Ö	247.48	ō	NA	509.07	ō
			V	Opiit 11		247.40			303.07	J
9	Gallonage		40 720	C-II+ V-	25.062	211	25.010	11 500	2.41	20.215
10	Block 1	-	16,738	Split Yr	35,063	2.14	35,819	11,500	3.41	39,215
11	Block 2	-		Split Yr	0	-	0	5,238	4.26	22,314
12	Block 3			Split Yr	0	-	0	0	-	0
13	Total Residential	3,884	16,738		72,650		74,271	16,738		140,607
14	Average Bill				18.70		19.12			36.2
15	Commerical		776	0.19.37	400	0.00			00.00	04.0
16	5/8" X 3/4"	45	775	Split Yr	436	9.90	446	NA	20.36	916
17	3/4"	0	0	Split Yr	0	14.86	0	NA	30.54	0
18	1"	83	2,657	Split Yr	2,010	24.76	2,055	NA	50.91	4,226
19	1-1/2"	36	193	Split Yr	1,742	49.49	1,782	NA	101.81	3,665
20	2"	12	277	Split Yr	929	79.20	950	NA	162.90	1,955
21	3"	0	0	Split Yr	0	158.39	0	NA	325.80	0
22	4"	Ö	. 0	Split Yr	0	247.48	ő	NA	509.07	C
	7			Opiit 11		271.40			303.07	
23	Callanaga		3,902	Split Yr	8,171	2.14	8,350	0	3.41	13,306
24 25	Gallonage	•	3,902	Spirt fr	8,171	2.14	8,350	U	3.41	13,300
26					•					
27	Total Commercial	176	3,902		13,288		13,583	0		24,068
		170	3,902							
28	Average Bill				75.50		77.18			136.7
	10. M. P N									
29	Multi-Family	_	_				_			_
30	5/8" X 3/4"	0	0	Split Yr	0	9.90	0	NA	20.36	0
31	3/4"	0	0	Split Yr	0	14.86	0	NA	30.54	0
32	1"	0	0	Split Yr	0	24.76	0	NA	50.91	0
33	1-1/2"	0	0	Split Yr	0	49.49	0	NA	101.81	0
34	2"	0	0	Split Yr	0	79.20	0	NA	162.90	0
35	3"	ŏ	ō	Split Yr	Ö	158.39	Ö	NA NA	325.80	ā
36	4"	Ö		Split Yr		247.48	0	NA NA	509.07	Ċ
37	4			Split 11		241.40			509.07	
38	Gallonaga		0	Calit Va	0	2 14	0	0	2.41	C
39	Gallonage	-	U	Split Yr	U	2.14	U	0	3.41	,
40										
41	Total Multi- Family						0			
42	Average Bill									<del></del>
42	Average bill						<del></del>			
43	Fire Protection									
44	2"	0	NA	Split Yr	0	6.58	0	NA	40.73	(
	3"	0	NA NA	Split Yr	0					
	3 4"	-				13.21	0	NA	81.45	(
16		0	NA	Split Yr	0	20.63	0	NA	127.27	. (
	6"	0	NA	Split Yr	0	41.25	0	NA	254.54	(
	8"	0	NA	Split Yr	0	66.00	0	NA	407.26	(
	10"	0	NA	Split Yr	0	94.87	0	NA	585.43	(
50										
51										
52										
53	Total Fire Protection	0	0				0			
	Average Bill	<u></u>			<del></del>			<u></u>		
	· - • - · · ·									
55	Subtotal				85,937		87,854			164,675
56	Unbilled Revenues				00,007		07,034			107,070
57	Guaranteed Revenues				ő		0			-
58	Misc. Service Charge				815					4.00
	Total Revenue						815			1,293
					86,752		88,669			165,968
59					86,458					
	Booked Revenue									
59	Difference					0.3%				
9					294 =	0.3%				

## Florida Public Service Commission

 Valencia Terrace
 Schedule:
 E-2w

 Docket No. 060368-WS
 Page:
 2 of 3

 Schedule Period: 1/1/05 - 4/14/05
 Preparer:
 Jack Schreyer

 Water [X] or Sewer []
 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.

	(4)	(2)	(3)	(4)	(5)
Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	974	4,358	9.61	9,360
3	3/4"	0	0	14.43	0
4	1"	0	0	24.04	0
5	1-1/2"	0	0	48.05	0
6	2"	0	0	76.90	0
7	3"	0	0	153.80	0
8	4"	0	0	240.30	0
9	Gallonage				
10	Block 1	•	4,358	2.08	9,065
11	Block 2	-		-	0
12	Block 3			-	0
13	Total Residential	974	4,358		18,425
14	Average Bill				18.92
15	Camananiaal				
16	Commerical 5/8" X 3/4"	9	222	9.61	86
17	3/4"	0	0	14.43	0
18	1"	21	817	24.04	505
19	1-1/2"	9	62	48.05	432
20	2"	3	68	76.90	231
21	3"	Ö	0	153.80	0
22	4"	Ŏ	ō	240.30	ō
23					
24	Gallonage	-	1,169	2.08	2,432
25	•	-		-	0
26				-	0
27	Total Commercial	42	1,169		3,686
28	Average Bill				87.76
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.61	0
31	3/4"	0	0	14.43	0
32	1"	0	0	24.04	0
33	1-1/2"	ő	0	48.05	Ö
34	2*	ŏ	Ö	76.90	Ö
35	3"	Ō	Ö	153.80	ő
36	4"	ō	Ō	240.30	Ö
37					-
38	Gallonage	•	0	2.08	0
39		-	0	-	0
40		•	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				
43	Fire Protection				
44	1"	0	NA	6.39	0
45	2"	0	NA NA	12.83	0
46	3"	ő	NA.	20.03	ő
47	4"	ő	NA.	40.05	0
48	6"	Ö	NA	64.08	Ö
49	8"	ō	NA	92.11	ő
50					·
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				
55	Subtota	ıi			22,111

### Florida Public Service Commission

 

 Valencia Terrace
 Schedule:
 E-2w

 Docket No. 060368-WS
 Page:
 3 of 3

 Schedule Period: 4/15/05 - 12/31/05
 Preparer:
 Jack Schreyer

 Water [X] or Sewer []
 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.

		(0)	(2)	(4)	(5)
Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	2,910	12,380	9.70	28,227
3	3/4"	0	0	14.57	0
4	1"	0	0	24.27	0
5	1-1/2"	0	0	48.51	0
6	2"	0	0	77.63	0
7	3"	0	0	155.26	0
8	4"	0_	0	242.59	0
9	Gallonage				
10	Block 1	-	12,380	2.10	25,998
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	2,910	12,380		54,225
14	Average Bill				18.63
15	Commerical				
16	5/8" X 3/4"	36	553	9.70	349
17	3/4"	0	0	14.57	0
18	1"	62	1,840	24.27	1,505
19	1-1/2"	27	131	48.51	1,310
20	2"	9	209	77.63	699
21	3"	0	0	155.26	0
22	4"	0	0	242.59	0
23	• "				
24	Gallonage	-	2,733	2.10	5,739
25		-		•	0
26 27	Total Commercial	134	2,733	-	0 602
28	Average Bill	134	2,733		9,602
20	Average bill				71.65
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.70	0
31	3/4"	0	0	14.57	0
32	1"	0	0	24.27	0
33	1-1/2"	0	0	48.51	0
34	2"	0	0	77.63	0
35	3"	0	0	155.26	0
36	4"	0	0	242.59	0
37	0 "				
38	Gallonage	•	0	2.10	0
39 40		-	0	-	0
40	Total Multi Family	- 0	0	-	0
42	Total Multi- Family Average Bill	0			0
	•				
43	Fire Protection	_		<b>.</b>	
44 45	1" 2"	0	NA	6.45	0
46	3"	0 0	NA NA	12.95	0
47	3 4"	0	NA NA	20.22	0
48	6"	0	NA NA	40.43 64.69	0
49	8"	0	NA NA	92.99	0
50		J	19/3	52.55	U
51					
52					0
53	Total Fire Protection	0	0		- 0
54	Average Bill		<del></del>		<del></del>
	Č				
	Subtota	d			63,827

# Florida Public Service Commission E-2s

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Jack Schreyer

Schedule:

Page: Preparer:

Valencia Terrace Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [] or Sewer [X]

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.

Lina	(1)	(2) Number	(3) Usage	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Proposed	(9) Proposed	(10) Revenue at
Line No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Usage	Rate	Proposed
1	Residential		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-						
2	5/8" X 3/4"	3,874	11,473	Split Yr	62,409	16.30	63,146		21.62	83,756
3	3/4"	0	0	Split Yr	0	16.30	0		32.43	0
4	1"	0	0	Split Yr	0	16.30	0		54.05	0
5	1-1/2"	0	0	Split Yr	0	16.30	0		108.09	0
6	2"	0	0	Split Yr	0	16.30	0		172.95	0
7	3"	0	0	Split Yr	0	16.30	0		345.89	0
8	4"	0	0	Split Yr	0	16.30	0		540.46	0
9	Gallonage cap (gallons)		none							
10	Capped Usage	-	11,473	Split Yr	37,420	3.30	37,861	11,473	7.50	86,048
11	Usage Above Cap	-	5,217					5,217		
12										
13	Total Residential	3,874	16,690		99,829		101,007			169,803
14	Average Bill				25.77		26.07			43.83
15	Commerical									
16	5/8" X 3/4"	28	686	Split Yr	451	16.30	456		21.62	605
17	3/4"	0	0	Split Yr	0	24.41	0		32.43	0
18	1"	83	2,657	Split Yr	3,341	40.72	3,380		54.05	4,486
19	1-1/2"	0	0	Split Yr	0	81.40	0		108.09	0
20	2"	12	277	Split Yr	1,545	130.23	1,563		172.95	2,075
21	3"	0	0	Split Yr	0	260.46	0		345.89	0
22	4"	0	0	Split Yr	0	406.96	0		540.46	0
23										
24	Gallonage	•	3,620	Split Yr	14,148	3.96	14,335		9.00	32,580
25	Total Commercial	123	3,620		19,485		10.724			20.747
		123	3,020				19,734			39,747
26	Average Bill				158.41		160.44			323.15
07	Model Camello									
27	Multi-Family	0	0	Calle Va	0	10.00	•		04.00	
28 29	5/8" X 3/4" 3/4"	0	0	Split Yr Split Yr	0	16.30	0		21.62	0
30	1"	0	0	Split Yr	0	24.41 40.72	0		32.43	0
31	1-1/2"	ő	0	Split Yr	0	81.40	0		54.05	0
32	2"	0	0	Split Yr	0	130.23	0		108.09 172.95	0
33	3"	0	0	Split Yr	0	260.46	0		345.89	0
34	4"	0	0	Split Yr	0	406.96	0		540.46	0
35	•	J		Opin 11	· ·	400.50	U		540.40	U
36	Gallonage	-	0	Split Yr	0	3.96	0		9.00	0
	J		-		ū	0.00	Ŭ		0.00	Ü
37	Total Multi- Family	0	0		0_		0			0
38	Average Bill									-
39	Flat Rate									
40	Res. Wastewater Only	12	NA	Split Yr	343	28.94	347		45.40	545
41	Sprinkler Heads	0	NA	Split Yr	0	•	0		-	0
42	Reuse	0_	NA	Split Yr	0	-	0_		•	0
43	Total Flat Rate - Other				343		347			545
4.4					440.05-					
44 45	Subtotal				119,657		121,089			210,095
45 46	Unbilled Revenues Guaranteed Revenues				0		0			-
46 47	Misc. Service Charge				0		0			•
48	Total Revenue				110.657		104 000			0
	Booked Revenue				119,657		121,089			210,095
50	Difference				119,379	0.004		•		
51	010100				279 =	0.2%				
52					0 0	0.00/				
Ÿ <b>-</b>						0.0%				

### Florida Public Service Commission

Valencia Terrace

Schedule: E-2s

 Valencia Terrace
 Schedule:
 E-2s

 Docket No. 060368-WS
 Page:
 2 of 3

 Schedule Period:
 1/1/05 - 4/14/05
 Preparer:
 Jack Schreyer

 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.

	/4)	(0)	(3)	(4)	(F)
Lina	(1)	(2)	(3)	(4)	(5)
Line	Class Adatas Cias	Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	973	2 222	15.00	15 550
2	5/8" X 3/4"		3,223	15.99	15,558
3	3/4"	0	0	15.99	0
4	1"	0	0	15.99	0
5	1-1/2"	0	0	15.99	0
6	2"	0	0	15.99	0
7	3"	0	0	15.99	0
8	4"	0	0	15.99	0
9	Gallonage cap				
10	Capped Usage	-	3,223	3.24	10,443
11	Usage Above Cap	-			
12					
13	Total Residential	973	3,223		26,001
14	Average Bill		<del></del>		0.00
15	Commerical				
16	5/8" X 3/4"	6	186	15.99	96
17	3/4"	0			
	3/4 1"		0	23.96	0
18		21	817	39.96	839
19	1-1/2"	0	0	79.89	0
20	2"	3	68	127.82	383
21	3"	0	0	255.63	0
22	4"	0	0_	399.42	0
23	<b></b>				
24	Gallonage	-	1,071	3.88	4,155
25	Total Commercial	30	1,071		5,474
26	Average Bill				0.00
27	Multi-Family				
28	5/8" X 3/4"	0	0	15.99	0
29	3/4"	0	0	23.96	0
30	1"	0	0	39.96	0
31	1-1/2"	0	0	79.89	ō
32	2"	0	0	127.82	ō
33	3"	. 0	Ö	255.63	ő
34	4"	Ō	Ö	399.42	ő
35		Ū		035.42	
36	Gallonage	_	0	3.88	0
	<b>5</b> 26,12 <b>9</b> 5		•	5.00	v
37	Total Multi- Family	0	0		
38	Average Bill				
38	Average Dill				
	Flat Bata				
39	Flat Rate				
40	Res. Wastewater Only	3	NA	28.40	85
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				85
44	Subtotal				31,560

### Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

Schedule: E-2s
Page: 3 of 3
Preparer: Jack Schreyer

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)	(2)	(3)	(4)	(5)
Line	•	Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	2,901	8,250	16.15	46,851
3	3/4"	. 0	. 0	16.15	0
4	1"	Ō	Ō	16.15	0
5	1-1/2"	Ö	Ö	16.15	Ō
6	2"	Ö	0	16.15	ŏ
7	3"	0	0	16.15	0
	-				•
8	4"	0	0_	16.15	0
9	Gallonage cap				
10	Capped Usage	-	8,250	3.27	26,978
11	Usage Above Cap	-			
12					
13	Total Residential	2,901	8,250		73,829
14	Average Bill				25.45
	g .				
15	Commerical				
16	5/8" X 3/4"	22	500	16.15	355
17	3/4"	0	0	24.19	0
	3/4 1"	62	1,840	40.35	2,502
18					· ·
19	1-1/2"	0	0	80.67	0
20	2"	9	209	129.06	1,162
21	3"	0	0	258.12	0
22	4"	0	0	403.30	0
23					
24	Gallonage	-	2,549	3.92	9,992
25	Total Commercial	93	2,549		14,011
26	Average Bill				150.65
	_				
27	Multi-Family				
28	5/8" X 3/4"	0	0	16.15	0
29	3/4"	Ō	Ö	24.19	Ö
30	1"	0	0	40.35	0
31	1-1/2"	0	0	80.67	0
32	2"	0	0		0
	3"		-	129.06	
33		0	0	258.12	0
34	4"	0	0	403.30	0
35	0 #		_		_
36	Gallonage	-	0	3.92	0
		_			
37	Total Multi- Family	0	0		0
38	Average Bill				-
39	Flat Rate				
40	Res. Wastewater Only	9	NA	28.68	258
41	Sprinkler Heads	Ō	NA		0
42	Reuse	Õ	NA NA		0
43	Total Flat Rate - Other	•			258
					200
44	Subtotal	1			88 007
77	Supioisi	1			88,097

# **Customer Monthly Billing Schedule**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule: E-3 Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
<u>No.</u>	Year	Residential	Service	Dwelling	Protection	(List)	Total
1 '	Jan-05	323	14	0	0	0	337
2	Feb-05	322	14	0	0	0	336
3	Mar-05	326	14	0	0	0	340
4	Apr-05	325	14	0	0	0	339
5	May-05	324	14	0	0	0	338
6	Jun-05	323	14	0	0	0	337
7	Jul-05	323	14	0	0	0	337
8	Aug-05	323	14	0	0	0	337
9	Sep-05	323	14	0	0	0	337
10	Oct-05	319	16	0	0	0	335
11	Nov-05	319	15	0	0	0	334
12	Dec-05	319	15	0	0	0	334
13	Total Water	3,869	172	0	0	0	4,041

SEWER							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
<u>No.</u>	Year	Residential	Service	Dwelling	Protection	(List)	Total
14	Jan-05	324	10	0	0	0	334
15	Feb-05	323	10	0	0	0	333
16	Mar-05	326	10	0	0	0	336
17	Apr-05	325	10	0	0	0	335
18	May-05	324	10	0	0	0	334
19	Jun-05	323	10	0	0	0	333
20	Jul-05	323	10	. 0	0	0	333
21	Aug-05	323	10	0	0	0	333
22	Sep-05	323	. 10	0	0	0	333
23	Oct-05	318	11	0	0	0	329
24	Nov-05	318	10	0	0	0	328
25	Dec-05	317	10	0	0	0	327
26	Total Sewer	3,867	121	0	0	0	3,988

# Miscellaneous Service Charges

### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

alencia Terrace

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-4

Page: 1 of 1 Preparer: Jack S

Jack Schreyer

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

WATER									
	(1)	(2)	(3)	(4)	(5)				
Line		Pres	sent	Prop	osed				
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.				
1	Initial Connection	15.00	15.00	24.00	31.00				
2	Normal Reconnect	15.00	15.00	24.00	31.00				
3	Violation Reconnect	-	-	48.00	62.00				
4	Premises Visit	-	-	24.00	31.00				
5	Insufficient Funds	20.00	<b>-</b>	21.00	-				
6	Late Payment Fees	-	•	· -	-				

SEWE	R					
	(1)	(2)	(3)	(4)	(5)	
Line		Pre	sent	Proposed		
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost	
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost	
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost	
10	Premises Visit	•	<del>-</del>	24.00	31.00	
11	Insufficient Funds	20.00	-	21.00	-	
12	Late Payment Fees	-	-	-	-	

# **Derivation of charges**

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

# Miscellaneous Service Charge Revenue

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: E-5 Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

MATER		(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
1 Jan-05 60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_		Connection	Reconnect	Reconnect	Visit	Charges	Total
2 Feb-05 60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_	ER				-		
3 Mar-05 165 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	Jan-05		0	.0	0		60
4 Apr-05 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	Feb-05		0	0	0	0	60
5         May-05         60         0 </td <td>5</td> <td>Mar-05</td> <td>165</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>165</td>	5	Mar-05	165	0	0	0	0	165
6 Jun-05 60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	Apr-05	30	0	0	0	0	30
7 Jul-05 60 0 0 0 0 20 8 Aug-05 150 0 0 0 0 0 0 9 Sep-05 15 0 0 0 0 0 0 10 Oct-05 75 0 0 0 0 0 11 Nov-05 45 0 0 0 0 0 12 Dec-05 15 0 0 0 0 0 0 13 Total Water 795 0 0 0 0 0 0 14 Annual Events 53 0 0 0 0 0 0 15 2006 Rate 15 15 0 0 0 0 0 0 16 2006 Revenue 795 0 0 0 0 20 17 2007 Rate 24 24 48 24 21 18 2007 Revenue 1,272 0 0 0 0 21  SEWER 19 Jan-05 0 0 0 0 0 0 20 Feb-05 0 0 0 0 0 0 21 Mar-05 0 0 0 0 0 0 22 Apr-05 0 0 0 0 0 0 23 May-05 0 0 0 0 0 0 24 Jul-05 0 0 0 0 0 0 25 Jul-05 0 0 0 0 0 0 26 Aug-05 0 0 0 0 0 0 27 Sep-05 0 0 0 0 0 0 0 28 Oct-05 0 0 0 0 0 0 0 29 Nov-05 0 0 0 0 0 0 0 29 Nov-05 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 0 0 31 Total Sewer 0 0 0 0 0 0 0 0 0 0 33 2006 Rate Actual cost Actual cost 0 20	5	May-05	60	0	0	0	0	60
8         Aug-05         150         0<	5	Jun-05	60	0	0	0	0	60
9 Sep-05 15 0 0 0 0 0 0 10 10 Oct-05 75 0 0 0 0 0 0 0 11 Nov-05 45 0 0 0 0 0 0 0 12 Dec-05 15 0 0 0 0 0 0 0 0 12 Dec-05 15 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	Jul-05	60	0	0	0	20	80
10	5	Aug-05	150	0	0	0	0	150
11         Nov-05         45         0         0         0         0           12         Dec-05         15         0         0         0         0           13         Total Water         795         0         0         0         0           14         Annual Events         53         0         0         0         0           15         2006 Rate         15         15         0         0         20           16         2006 Revenue         795         0         0         0         20           16         2006 Revenue         795         0         0         0         20           17         2007 Rate         24         24         48         24         21           18         2007 Revenue         1,272         0         0         0         0           20         Feb-05         0         0         0         0         0         21           SEWER           19         Jan-05         0         0         0         0         0         0         0         0         0         0         0         0         0         0	5	Sep-05	15	0	0	0	0	15
12         Dec-05         15         0         0         0         0           13         Total Water         795         0         0         0         20           14         Annual Events         53         0         0         0         20           15         2006 Rate         15         15         0         0         20           16         2006 Revenue         795         0         0         0         20           17         2007 Rate         24         24         48         24         21           18         2007 Revenue         1,272         0         0         0         21           SEWER           19         Jan-05         0         0         0         0         0         0         21           SEWER           19         Jan-05         0 </td <td>5</td> <td>Oct-05</td> <td>75</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>75</td>	5	Oct-05	75	0	0	0	0	75
12         Dec-05         15         0         0         0         0           13         Total Water         795         0         0         0         20           14         Annual Events         53         0         0         0         20           15         2006 Rate         15         15         0         0         20           16         2006 Revenue         795         0         0         0         20           17         2007 Rate         24         24         48         24         21           18         2007 Revenue         1,272         0         0         0         21           SEWER           19         Jan-05         0         0         0         0         0         0         21           SEWER           19         Jan-05         0 </td <td>5</td> <td>Nov-05</td> <td>45</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>45</td>	5	Nov-05	45	0	0	0	0	45
14     Annual Events     53     0     0     0     1       15     2006 Rate     15     15     0     0     20       16     2006 Revenue     795     0     0     0     20       17     2007 Rate     24     24     48     24     21       18     2007 Revenue     1,272     0     0     0     21       SEWER       19     Jan-05     0     0     0     0     0     0       20     Feb-05     0     0     0     0     0     0       21     Mar-05     0     0     0     0     0     0       21     Mar-05     0     0     0     0     0     0       22     Apr-05     0     0     0     0     0     0       23     May-05     0     0     0     0     0     0       24     Jul-05     0     0     0     0     0     0       25     Jul-05     0     0     0     0     0     0       26     Aug-05     0     0     0     0     0     0       27     Sep-05     0	5	Dec-05	15	0				15
15     2006 Rate     15     15     0     0     20       16     2006 Revenue     795     0     0     0     20       17     2007 Rate     24     24     48     24     21       18     2007 Revenue     1,272     0     0     0     21       SEWER       19     Jan-05     0     0     0     0     0       20     Feb-05     0     0     0     0     0       21     Mar-05     0     0     0     0     0       21     Mar-05     0     0     0     0     0       22     Apr-05     0     0     0     0     0       23     May-05     0     0     0     0     0       24     Jun-05     0     0     0     0     0       25     Jul-05     0     0     0     0     0       26     Aug-05     0     0     0     0     0       27     Sep-05     0     0     0     0     0       28     Oct-05     0     0     0     0     0       29     Nov-05     0     0		Total Water	795		0	0	20	815
16       2006 Revenue       795       0       0       0       20         17       2007 Rate       24       24       48       24       21         18       2007 Revenue       1,272       0       0       0       0       21         SEWER         19       Jan-05       0       0       0       0       0       0       0         20       Feb-05       0	3	Annual Events	53	0	0	0	1	
16         2006 Revenue         795         0         0         0         20           17         2007 Rate         24         24         48         24         21           18         2007 Revenue         1,272         0         0         0         21           SEWER           19         Jan-05         0         0         0         0         0           20         Feb-05         0         0         0         0         0           21         Mar-05         0         0         0         0         0           21         Mar-05         0         0         0         0         0           22         Apr-05         0         0         0         0         0           23         May-05         0         0         0         0         0           24         Jun-05         0         0         0         0         0           25         Jul-05         0         0         0         0         0           26         Aug-05         0         0         0         0         0           28         Oct-05         0		2006 Rate	15	15	0	0	20	
17     2007 Rate     24     24     48     24     21       18     2007 Revenue     1,272     0     0     0     21       SEWER       19     Jan-05     0     0     0     0     0     0       20     Feb-05     0     0     0     0     0     0       21     Mar-05     0     0     0     0     0       22     Apr-05     0     0     0     0     0       23     May-05     0     0     0     0     0       24     Jun-05     0     0     0     0     0       25     Jul-05     0     0     0     0     0       26     Aug-05     0     0     0     0     0       27     Sep-05     0     0     0     0     0       28     Oct-05     0     0     0     0     0       29     Nov-05     0     0     0     0     0       30     Dec-05     0     0     0     0     0       31     Total Sewer     0     0     0     0     0     0       33     2006 Rat	<del>.</del>							815
SEWER				-				0.10
19       Jan-05       0       0       0       0       0         20       Feb-05       0       0       0       0       0         21       Mar-05       0       0       0       0       0         22       Apr-05       0       0       0       0       0         23       May-05       0       0       0       0       0         24       Jun-05       0       0       0       0       0         25       Jul-05       0       0       0       0       0         26       Aug-05       0       0       0       0       0         27       Sep-05       0       0       0       0       0         28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0	Э							1,293
20       Feb-05       0       0       0       0       0         21       Mar-05       0       0       0       0       0         22       Apr-05       0       0       0       0       0         23       May-05       0       0       0       0       0         24       Jun-05       0       0       0       0       0         25       Jul-05       0       0       0       0       0         26       Aug-05       0       0       0       0       0         27       Sep-05       0       0       0       0       0         28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0		ER						
20       Feb-05       0       0       0       0       0         21       Mar-05       0       0       0       0       0         22       Apr-05       0       0       0       0       0         23       May-05       0       0       0       0       0         24       Jun-05       0       0       0       0       0         25       Jul-05       0       0       0       0       0         26       Aug-05       0       0       0       0       0         27       Sep-05       0       0       0       0       0         28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0	5	Jan-05	0	0	0	Ω	0	0
21       Mar-05       0       0       0       0       0         22       Apr-05       0       0       0       0       0         23       May-05       0       0       0       0       0         24       Jun-05       0       0       0       0       0         25       Jul-05       0       0       0       0       0         26       Aug-05       0       0       0       0       0         27       Sep-05       0       0       0       0       0         28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       Actual cost       O       0								0
22       Apr-05       0       0       0       0       0         23       May-05       0       0       0       0       0         24       Jun-05       0       0       0       0       0         25       Jul-05       0       0       0       0       0         26       Aug-05       0       0       0       0       0         27       Sep-05       0       0       0       0       0         28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0         32       Annual Events       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       O       20	5	Mar-05	0	0	0			Ō
23       May-05       0       0       0       0       0         24       Jun-05       0       0       0       0       0         25       Jul-05       0       0       0       0       0         26       Aug-05       0       0       0       0       0         27       Sep-05       0       0       0       0       0         28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0         32       Annual Events       0       0       0       0       0	5	Apr-05	0					Ö
24     Jun-05     0     0     0     0     0       25     Jul-05     0     0     0     0     0       26     Aug-05     0     0     0     0     0       27     Sep-05     0     0     0     0     0       28     Oct-05     0     0     0     0     0       29     Nov-05     0     0     0     0     0       30     Dec-05     0     0     0     0     0       31     Total Sewer     0     0     0     0     0       32     Annual Events     0     0     0     0     0       33     2006 Rate     Actual cost     Actual cost     Actual cost     0     20	5	May-05	0	0	. 0			0
26     Aug-05     0     0     0     0       27     Sep-05     0     0     0     0       28     Oct-05     0     0     0     0       29     Nov-05     0     0     0     0       30     Dec-05     0     0     0     0       31     Total Sewer     0     0     0     0       32     Annual Events     0     0     0     0       33     2006 Rate     Actual cost     Actual cost     Actual cost     0     20				0			-	Ö
26     Aug-05     0     0     0     0     0       27     Sep-05     0     0     0     0     0       28     Oct-05     0     0     0     0     0       29     Nov-05     0     0     0     0     0       30     Dec-05     0     0     0     0     0       31     Total Sewer     0     0     0     0     0       32     Annual Events     0     0     0     0     0       33     2006 Rate     Actual cost     Actual cost     Actual cost     0     20	5	Jul-05	0	0 '	0	0	0	0
28       Oct-05       0       0       0       0       0         29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       0       20	5	Aug-05	0	0	0	0	0	0
29       Nov-05       0       0       0       0       0         30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0         32       Annual Events       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       0       20	5	Sep-05	0	0	0	0	0	0
30       Dec-05       0       0       0       0       0         31       Total Sewer       0       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       0       20	5	Oct-05	0	0	0	0	0	0
31       Total Sewer       0       0       0       0       0       0         32       Annual Events       0       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       0       20	5	Nov-05	0	0	0	0	0	0
32       Annual Events       0       0       0       0       0       0         33       2006 Rate       Actual cost       Actual cost       Actual cost       0       20	5	Dec-05	0	0	0	0	0	0
32 Annual Events       0       0       0       0       0         33 2006 Rate       Actual cost       Actual cost       0       20		Total Sewer	0	0		0	0	0
20	8	Annual Events	0		<del></del>			
20		2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34 2006 Revenue 0 0 0 0 0	9	2006 Revenue	0	. 0				0
35 2007 Rate Actual cost Actual cost Actual cost 24 21		2007 Rate			-	=		O
36 2007 Revenue 0 0 0 0 0	)					<del>-</del> :		0

# **Public Fire Hydrants Schedule**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

1

Schedule: E-6 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Any fire hydrant information is detailed on enclosed system maps

## **Private Fire Protection Service**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection.

This schedule is not required for a sewer only rate application.

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

Any fire hydrant information is detailed on enclosed system maps

# **Contracts and Agreements Schedule**

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8 Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1)	(2)
No.	Type	Description

N/A

# Tax or Franchise Fee Schedule

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: Page: E-9 1 of 1

Preparer:

Jack Schreyer

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

Line	(1)	(2)	(3)	(4) How collected	(5) Type
No. WATER	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
	ulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
_	autory Assessment 1 co	Fiorida Fabric Gervice Comm.	4.576		NC

SEWER

3 Regulatory Assessment Fee

Florida Public Service Comm.

4.5%

None

# Service Availability Charges Schedule

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule:

E-10 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Page: Preparer:

Jack Schreyer

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

	(1)		(2)	(3)
Line	, ,		Present	Proposed
No.	Type Charge	_	Charges	Charges
WAT	ER			
1	Service Installation Charge	3/4"	143.00	251.00
2	(Service Line Size)	1"	154.00	278.00
3		1 1/2"	202.00	403.00
4		2"	245.00	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00	138.00
7	(Meter Size)	3/4"	110.00	138.00
8		1"	140.00	138.00
9		1 1/2"	300.00	274.00
10		2"	385.00	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs	Actual Costs
13	Plant/System Capacity Charge		700.00	700.00
14	Main Extension Charge		446.00	446.00
SEW	/ER			
15	Service Installation Charge	4"		1,500.00
16		over 4"		Actual Costs
17		4" Unpaved	170.00	
18		6" Unpaved	227.00	
19		4" Paved	548.00	
20		6" Paved	605.00	
21	Plant/System Capacity Charge		1,300.00	1,300.00
22	Main Extension Charge		480.00	480.00

# **Guaranteed Revenues Received**

# Florida Public Service Commission

Valencia Terrace

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-11

Page: Preparer: 1 of 1 Jack Schreyer

Water [X] or Sewer [X]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line	(1) Month/	(2)	(3) General	(4)	(5)
Line No.	Year	Residential	Service	Other	Total
				<u> </u>	
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	0	0	0	0

Class A Utility Cost of Service Study

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year Ended: 12/31/2005 Water [ X ] or Sewer [ X ] Schedule: E-12 Page: 1 of 1

Preparer: Jack Schreyer

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

Line				
No.		 	 	

Not applicable; no industrial customers.

Valencia Terrace Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [X] or Sewer []

### Florida Public Service Commission

Schedule: E-13w Page: 1 of 2
Preparer: Jack Schreyer

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.

					(CONCONDE	<u> </u>	,000 gallons)					
	(1)	(2) Historical	(3)	(4) Proj. Test	(5) Historical	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10)	(11)	(12) Projected
Line No.	Class/Meter Size	Year 2005 Bills	Proj. Factor	Year 2006 Bills	Year 2005 Consump.		Year 2006 Consump.	Present Rates	Year 2006 Revenue	Conserv. Gallons	Proposed Rates	2006 Rev. Req.
1	Residential						40.700					
2 3	5/8" X 3/4" 3/4"	3,884 0	Note A	3,884 0	16,738 0	Note B	16,738 0	9.90 14.86	38,452 0		20.36 30.54	79,078 0
3 4	3/4 1"	0		0	0		0	24.76	0		50.91	0
5	1-1/2"	Ö		Ö	Õ		ő	49,49	Ö		101.81	Ö
6	2"	. 0		0	0		0	79.20	0		162.90	0
7	3"	. 0		0	0		0	158.39	0		325.80	0
8	4"	0		0	0		0	247.48	0		509.07	0
9	Gallonage			_	40.700		40 700	0.44	05.040	44.500		22.045
10 11	Block 1	•		0	16,738 0		16,738 0	2.14	35,819 0	11,500	3.41	39,215
11	Block 2 Block 3	-		0	0		0	-	0	5,238 0	4.26	22,314 0
13	Total Residential	3,884	•	3,884	16,738	-	16,738	_	74,271	16,738	_	140,607
14	Total Proofee Man	0,00		0,00			.5,.55		,	10,100		
15	Commerical											
16	5/8" X 3/4"	45		45	775		775	9.90	446		20.36	916
17	3/4"	0		0	0		0	14.86	0		30.54	0
18	1"	83		83	2,657		2,657	24.76	2,055		50.91	4,226
19 20	1-1/2" 2"	36 12		36 12	193 277		193 277	49.49	1,782		101.81	3,665
21	3"	0		0	0		0	79.20 158.39	950 0		162.90 325.80	1,955 0
22	4"	0		0	0		0	247.48	0		509.07	0
23	•	•		· ·	·		ŭ	277.10	J		000.01	Ū
24	Gallonage	-	_	0	3,902	_	3,902	2.14	8,350	3,902	3.41	13,306
25	Total Commercial	176		176	0		3,902		13,583	3,902		24,068
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	9.90	0		20.36	0
29 30	3/4" 1"	0		0	0		0	14.86	0		30.54	0
31	1-1/2"	0		0	0		0 0	24.76 49.49	0		50.91 101.81	0
32	2"	0		0	0		0	79.20	0		162.90	0
33	3"	Ō		0	ō		Ö	158.39	ŏ		325.80	Ö
34	4"	0		0	0		0	247.48	0		509.07	0
35	<b>.</b>											
36	Gallonage		-	0	0	_	0	2.14	0	0	3.41	0
37 38	Total Multi-Family	0		0	0		0		0	0		0
39	Fire Protection											
40	2"	0		0				-	0		40.73	0
41	3"	Ō		ŏ				-	0		81.45	0
42	4"	0		0				-	Ö		127.27	ő
43	6"	0		0				-	0		254.54	0
44	8"	0		0				-	0		407.26	0
45 46	10" Per Hydrant	0		0				- '	0		585.43	0
47	Total Fire Protection	0	-	0				-	0		-	0
48	. S.d. File Floteoffor			U					0			0
49	Subtotals	4,060	-	4,060	16,738	-	20,640		87,854	20,640		164,675
50	Misc. Service Charge				• -				815	_5,0.0		
51	Total Revenue								613			1,293

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer []

Schedule: E-13w Page: 2 of 2 Preparer: Jack Schreyer

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.

53100					(consumpti	on is in 1	,000 gallons)		<u> </u>			
	(1)	(2) Proj. Test	(3)	(4) Proj. Test	(5) Proj. Test	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10)	(11)	(12) Projected
Line No.	Class/Meter Size	Year 2006 Bills	Proj. Factor	Year 2007 Bills	Year 2006 Consump.	Proj. Factor	Year 2007 Consump.	Present Rates	Year 2007 Revenue	Conserv. Gallons	Proposed Rates	2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	3,884	Note A	3,884	16,738	Note B	16,738	9.90	38,452		20.36	79,078
3	3/4"	0		0	0		0	14.86	0		30.54	0
4 5	1" 1-1/2"	0		0	0		0 0	24.76 49.49	0		50.91 101.81	0
5 6	2"	0		0	0		0	79.20	0		162.90	0
7	3"	0		ő	0		ő	158.39	ŏ		325.80	Ö
8	4"	0		ō	0		Ō	247.48	ō		509.07	0
9	Gallonage											
10	Block 1	0		0	16,738		16,738	2.14	35,819	11,500	3.41	39,215
11	Block 2	0		0	0		0	-	0	5,238	4.26	22,314
12	Block 3	0 2 2 2 2 4	-	0	16.720	-	16.720	-	74.074	16.720	-	140 607
13 14	Total Residential	3,884		3,884	16,738		16,738		74,271	16,738		140,607
14												
15	Commerical											
16	5/8" X 3/4"	45		45	775		775	9.90	446		20.36	916
17	3/4"	0		0	0		0	14.86	0		30.54	
18	-1"	83		83 36	2,657		2,657	24.76	2,055		50.91	4,226
19 20	1-1/2" 2"	36 12		36 12	193 277		193 277	49.49 79.20	1,782 950		101.81 162.90	3,665 1,955
21	3"	0		0	0		0	158.39	0		325.80	1,955
22	4"	0		Ö	0		ŏ	247.48	ő		509.07	ő
23									0			
24	Gallonage	0		0	3,902		3,902	2.14	8,350	3,902	3.41	13,306
25	Total Commercial	176		176	3,902		3,902		13,583	3,902		24,068
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	9.90	0		20.36	0
29	3/4"	0		0	0		0	14.86	0		30.54	0
30	1"	0		0	0		0	24.76	0		50.91	0
31	1-1/2"	0		0	0		0	49.49	0		101.81	0
32	2"	0		0	0		0	79.20	0		162.90	0
33 34	3" 4"	0		0	0		0 0	158.39 247.48	0		325.80 509.07	0 0
35	4	U		U	U		U	241.40	U		509.07	U
36	Gallonage	0		0	0		0	2.14	0	0	3.41	0
37	Total Multi-Family	0		0	0				0	0		0
38												
39	Fire Protection											
40	2"	0		0				_	0		40.73	0
41	3"	0		Ö				-	0		81.45	0
42	4"	Ö		0				-	0		127.27	. 0
43	6"	0		0				-	Õ		254.54	ŏ
44	8"	0		0				-	Ō		407.26	0
45	10"	0		0				-	0		585.43	0
46	Per Hydrant	0		0				-	0		-	0
47 48	Total Fire Protection	0		0					0			0
49	Subtotals	4,060	-	4,060	20,640	-	20,640		87,854	20,640		164,675
50	Misc. Service Charge								815			1,293
51	Total Revenue								88,669			165,968
			Mata A	Peffects pro			L f 2007					

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Valencia Terrace Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [ ] or Sewer [ X ]

### Florida Public Service Commission

Schedule: E-13s Page: 1 of 2 Preparer: Jack Schreyer 1 of 2

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.

(usage is in 1,000 gallons)

	<u>.</u>				(usage is in	1,000 g	allons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential		1 40101		- 00090	, 40101	Cougo	710100	110101100	Osage	110100	1104.1104.
2	5/8" X 3/4"	3,874	Note A	3,874	11,473	Note B	11,473	16.30	63,146		21.62	83,756
_			NOIE A	3,574	0	140te D	,					
3	3/4"	0		-			0	16.30	0		32.43	0
4	1"	0		0	Ō		0	16.30	0		54.05	0
5	1-1/2"	0		0	0		0	16.30	0		108.09	0
6	2"	0		0	0		0	16.30	0		172.95	0
7	3"	0		0	0		0	16.30	0		345.89	0
8	4"	0		0	0		0	16.30	0		540.46	0
9	Gallonage cap (gallons)	_		_	_		_		•		6,000	•
10	Capped Usage				11,473		11,473	3.30	37,861	11,473	7.50	86,048
		-						3.30	37,001		7.50	00,040
11	Usage Above Cap	•			5,217		5,217			5,217		
12			_			_						
13	Total Residential	3,874		3,874	16,690		16,690		101,007	16,690		169,803
14												
15	Commerical											
16	5/8" X 3/4"	28		28	686		686	16.30	456		21.62	605
17		0		0	0		0	24.41	430		32.43	000
		83		83	2,657		-		-			•
18	1"						2,657	40.72	3,380		54.05	4,486
19	1-1/2"	0		0	0		0	81.40	0		108.09	0
20	2"	12		12	277		277	130.23	1,563		172.95	2,075
21	3"	0		0	0		0	260.46	0		345.89	0
22	4"	0		0	0		0	406.96	0		540.46	0
23									0			
24	Gallonage	-			3,620		3,620	3.96	14,335	3,620	9.00	32,580
25	Total Commercial	123	-	123	0	-	3,620		19,734	3,620		39,747
26					,		-,		10,70	0,020		00,1
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.00	^		04.00	•
					0			16.30	0		21.62	0
29	3/4"	0		0	-		0	24.41	0		32.43	0
30	1"	0		0	0		0	40.72	0		54.05	0
31	1-1/2"	0		0	0		0	81.40	0		108.09	0
32	2"	0		0	. 0		0	130.23	0		172.95	0
33	3"	0		. 0	0		0	260.46	0		345.89	0
34	4"	0		0	0		0	406.96	0		540.46	0
35								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ŭ		0.10.10	·
36	Gallonage	_		0	0		0	3.96	0		9.00	
37	Total Multi-Family	0	-	- 0	- 0	-		3.90		0	9.00	- 0
38	rotal Multi-r allilly	U		U	U		U		0	0		0
39	Flat Rate											
40	Res. Wastewater Only	12		12				28.94	347		45.40	545
41	Sprinkler Heads	0		0				20.54	0		40.40	0
42	Reuse	0		0				-	-		-	
43	Total Flat Rate - Other	0	-			-		-	0		-	0
43	rotal Flat Rate - Other	U		12					347			545
44	Subtotals	3,997		4,009	16,690	-	20,310		121,089	20,310		210,095
45	Misc. Service Charge								0			0
46	Total Revenue								121,089			210,095
									,,,,,,,,,			

Note A: Reflects projected customer growth for 2006 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Valencia Terrace Docket No. 060368-WS Schedule Year End: 12/31/2007

Water [X] or Sewer []

Florida Public Service Commission

Schedule: E-13s 2 of 2 Page: Preparer: Jack Schreyer

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.

04.00				·	(usage is in	1,000 g	allons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Year 2007	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	3.874	Note A	3,874	3,223	Note B	11,473	16.30	63,146		21.62	83,756
_	3/4"	0,0,4	1101071	0,014	0,220	11010 B	0	16.30	0		32.43	0
3		0		0	0		0	16.30	Ö		54.05	0
4	1"				0				-			
5	1-1/2"	0		0			0	16.30	0		108.09	0
6	2"	0		0	0		0	16.30	0		172.95	0
7	3"	0		0	0		0	16.30	0		345.89	0
8	4*	0		0	0		0	16.30	0		540.46	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage				3,223		11,473	3.30	37,861	11,473	7.50	86,048
11	Usage Above Cap				0		5,217			5,217		
	,											
1	Total Residential	3,874	•	3,874	3,223	-	16,690		101,007	16,690		169,803
2												
3	Commerical											
4	5/8" X 3/4"	28		28	186		686	16.30	456		21.62	605
5	3/4"	0		0	0		0	24.41	0		32.43	0
6	1"	83		83	817		2,657	40.72	3,380		54.05	4,486
7	1-1/2"	0		0	0		0	81.40	0		108.09	0
8	2"	12		12	68		277	130.23	1,563		172.95	2,075
9	3"	0		0	0		0	260.46	0		345.89	2,070
10	4"	0		0	0		Ū	406.96	Ö		540.46	0
11	•	U		U	U			400.50	0		540.40	U
	0-11				1.071		2 620	3.96	_	2.000	9.00	20 500
12	Gallonage	123	-	400	1,071	-	3,620	3.90	14,335	3,620	. 9.00	32,580
13 14	Total Commercial	123		123	1,071		3,620		19,734	3,620		39,747
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	16.30	0		21.62	0
17	3/4"	Õ		Ö	0		Ö	24.41	ő		32.43	Ö
18	1"	0		0	0		0	40.72	0			0
				-	-		-				54.05	
19	1-1/2"	0		0	0		0	81.40	0		108.09	0
20	2"	0		0	0		0	130.23	0		172.95	0
21	3"	0		0	0		0	260.46	0		345.89	0
22	4"	0		0	0		0	406.96	0		540.46	0
23												
24	Gallonage		-	0	0	_	0	3.96	0	0	9.00	0
25 26	Total Multi-Family	0		0	0		0		0	0		0
27	Flat Rate											
28	Res. Wastewater Only	12		12	-			28.94	2.47		45.40	E 45
29	Sprinkler Heads	0		0				20.94	347		45.40	545
30	Reuse							•	0		-	0
-	Total Flat Rate - Other	0	-	0				-	0		-	0
31	Total Flat Rate - Other	12						-	347			545
32	O., ha - 1 - 1 -	4.000		0.00-	100:	-						
33	Subtotals Miss Sendes Charge	4,009		3,997	4,294		20,310		121,089	20,310		210,095
34	Misc. Service Charge								0_			0
35	Total Revenue								121,089			210,095
36												

Note A. Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

# **Billing Analysis Schedules**

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [ X ] or Sewer [ X ] Customer Class:

Meter Size:

Schedule: E-14 Page: 1 of 1

Preparer:

Jack Schreyer

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 and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Gallons			Consolidated	
Line Consumption	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No. Level	of Bills	Bills	(1) X (2)	Gallons	Bills	[(1)X(6)]+(5)	of Total

See attached Bill Analyses

\*

\*

# Valencia Terrace ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160

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

Florida Public Service Commission

Schedule:

F-1

Page:

1 of 1

Preparer:

John F. Guastella

Valencia Terrace Docket No. 060368-WS Test Year End: 12/31/2005

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month	Gallons	Gallons	Gallons	Other	Unaccounted For Water	% Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan	2.491	0	1,443	286	762	
2	Feb	2,174	0	1,848	192	134	
3	Mar	2,096	0	1,903	216	(23)	
4	Apr	2,494	0	1,774	293	427	
5	May	2,561	0	2,324	289	(52)	
6	Jun	2,046	0	1,809	372	(135)	
7	Jul	1,768	0	1,457	190	121	
8	Aug	2,039	0	1,332	185	522	
9	Sep	2,025	0	1,580	245	200	
10	Oct	2,046	0	1,688	181	177	
11	Nov	2,079	0	1,517	184	378	
12	Dec	1,917	0	1,783	152	(18)	
13	TOTAL	25,736	0	20,458	2,785	2,493	9.7%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

ncia Terrace Pa

Schedule: Page:

F-2 1 of 1

Docket No. 060368-WS
Test Year End: 12/31/2005

Preparer:

John F. Guastella

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

		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.
Line	Month		Individual Plan	t Flows		Total Plant	Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	1,350,000	0	0	0	1,350,000	0
2	Feb	1,180,000	0	0	0	1,180,000	0
3	Mar	1,370,000	0	0	0	1,370,000	0
4	Apr	1,680,000	0	0	0	1,680,000	0
5	May	970,000	0	0	0	970,000	0
6	Jun	970,000	0	0	0	970,000	0
7	Jul	950,000	0	0	0	950,000	0
8	Aug	950,000	0	0	0	950,000	0
9	Sep	960,000	0	0	0	960,000	0
10	Oct	1,120,000	0	0	0	1,120,000	0
11	Nov	1,100,000	0	0	0	1,100,000	0
12	Dec	1,180,000	0	0	0	1,180,000	0
13	Total	13,780,000	0	0	0	13,780,000	0

## **Water Treatment Plant Data**

Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year End: 12/31/2005 Schedule:

Page:

Preparer:

F-3 1 of 1

John F. Guastella

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line				
No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			720,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.	_	04/21/05	127,300
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	Day 1 2 3 4 5	05/29/05 05/28/05 05/20/05 05/25/05 05/30/05 Average	110,600 110,600 110,200 107,600 107,200 109,240
4	Average Daily Flow			69,180
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			500

## **Sewer Treatment Plant Data**

Valencia Terrace Docket No. 060368-WS

Test Year End: 12/31/2005

Florida Public Service Commission

Schedule:

F-4

Page:

1 of 1

Preparer:

John F. Guastella

Explanation: Provide the following information for each sewer treatment plant. If the system has sewer plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Line No.	Description	Month	GPD
	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		80,000
	Average Daily Flow Max Month  An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	March	44,000

# Used and Useful Calculations Water Treatment Plant

Valencia Terrace Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

#### Florida Public Service Commission

Schedule:

F-5

Page:

1 of 1

Preparer:

John F. Guastella

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

Line

1

No. Description

Used & Useful Interim Pern

Permanent

Note

100%

100% Two Wells

This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

# Used and Useful Calculations Sewer Treatment Plant

## Florida Public Service Commission

Schedule:

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Page:

1 of 1

Preparer:

John F. Guastella

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

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

Line No.

> Used & Useful Interim Permanent

Note

1

100%

100%

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

# Used and Useful Calculations Water Distribution and Sewer Collection Systems

## Florida Public Service Commission

Schedule:

F-7 1 of 1

Page: Preparer:

John F. Guastella

Valencia Terrace
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

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

•							
	ase RCs	Trended E	RCs	Total	Used & U	leoful	
	005	2010	2012	Lots	Interim	Permanent	Note

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

#### Sewer

2

100%

100% BuiltOut

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

# Margin Reserve Calculations - Water & Sewer

# Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Schedule: Page:

F-8 1 of 1

Schedule Year Ended December 31 of:

Preparer:

John F. Guastella

Historical 2005, Projected 2007

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

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates): Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

1.1	(1)	(2)	(3)	(4)	(5)	
Line No.	Voor	Average	Average ERCs	Trend	Increase	
WATER	Year	Meters	ERCS _	Trenu	IIICIease	
1	2001	344.0	397.0	388.9		
2	2002	340.0	376.5	382.6		
3	2003	339.0	371.0	376.2		
4	2004	338.0	366.0	369.9		
5	2005	335.5	370.5	363.5		
6	2006			357.2	-1.75%	
7	2007			350.8	-1.78%	
8	2008			344.5	-1.81%	
9	2009			338.1	-1.84%	
10	2010			331.8	-1.88%	5 yrs beyond 2005
11	2011			325.4	-1.91%	
12	2012			319.1	1.95%	5yrs beyond 2007
-		-	X Coefficient(s)	(6.350)	<del></del>	
SEWER						
13	2001	337.0	368.5	369.3		
14	2002	336.0	367.5	364.2		
15	2003	332.5	359.5	359.1		
16	2004	330.5	346.5	354.0		
17	2005	330.5	353.5	348.9		
18	2006			343.8	-1.46%	
19	2007			338.7	-1.48%	
20	2008			333.6	-1.51%	
21	2009			328.5	-1.53%	
22	2010		·	323.4	-1.55%	5 yrs beyond 2005
23	2011			318.3	-1.58%	····
24	2012			313.2	-1.60%	5yrs beyond 2007

X Coefficient(s)

(5.100)

## **Equivalent Residential Connections - Water**

## Florida Public Service Commission

Valencia Terrace **Docket No. 060368-WS** 

Test Year End: 12/31/2005

Schedule: F-9 1 of 1

Page:

Preparer:

John F. Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		SF	R Custom	ers	SFR Gallons	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2001	327	326	326.5	22,188	67.957	25,945	381.8	
2	2002	326	324	325.0	21,223	65.302	24,238	371.2	-2.78%
3	2003	324	324	324.0	18,955	58.503	21,809	372.8	0.43%
4	2004	324	324	324.0	19,113	58.991	23,986	406.6	9.07%
5	2005	324	319	321.5	16,591	51.605	20,458	396.4	-2.50%

Average Growth Through 5-Year Period (Col. 8)

0.95%

## **Equivalent Residential Connections - Sewer**

## Florida Public Service Commission

Valencia Terrace **Docket No. 060368-WS** Test Year End: 12/31/2005 Schedule: F-10 Page:

1 of 1

Preparer: John F. Guastella

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

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2001	326	325	325.5	12,765	39.217	13,970	356.2	
2	2002	325	323	324.0	12,439	38.392	13,644	355.4	-0.24%
3	2003	323	318	320.5	11,936	37.242	13,141	352.9	-0.71%
4	2004	318	324	321.0	11,938	37.190	15,491	416.5	18.05%
5	2005	324	317	320.5	11,409	35.598	14,966	420.4	0.93%

Average Growth Through 5-Year Period (Col. 8)

4.23%

•

# Valencia Terrace INTERIM RATE SCHEDULES

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## Rate Schedule - Interim Rates

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Test Year End: 12/31/2005

Water[X] Sewer [X]

Schedule:

G-1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Present	Interim		Present	Interim
No.	Class/Meter Size	Rates	Rates	Class/Meter Size	Rates	Rates
4	WATER		23.36%	SEWER		36.21%
1	Residential	0.00	40.04	Residential	40.00	22.00
2	5/8" X 3/4"	9.90	12.21	5/8" X 3/4"	16.30	22.20
3	3/4"	14.86	18.33	3/4"	16.30	22.20
4	1"	24.76	30.54	1"	16.30	22.20
5	1-1/2"	49.49	61.05	1-1/2"	16.30	22.20
6	2"	79.20	97.70	2"	16.30	22.20
7	3"	158.39	195.38	3"	16.30	22.20
8	4"	247.48	305.28	4"	16.30	22.20
9	6"	494.98	610.58	6"	16.30	22.20
10	8"	791.96	976.92	8"	16.30	22.20
11	10"	1,138.43	1,404.31	10"	16.30	22.20
12	Gallonage, Block 1	2.14	2.64	Gallonage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonage charge	3.30	4.50
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.90	12.21	5/8" X 3/4"	16.30	22.20
17	3/4"	14.86	18.33	3/4"	24.41	33.25
18	1"	24.76	30.54	1"	40.72	55.47
19	1-1/2"	49.49	61.05	1-1/2"	81.40	110.88
20	2"	79.20	97.70	2"	130.23	177.39
21	3"	158.39	195.38	3"	260.46	354.78
22	4"	247.48	305.28	4"	406.96	554.33
23	6"	494.98	610.58	6"	813.92	1,108.66
24	8"	791.96	976.92	8"	1,302.27	1,773.86
25	10"	1,138.43	1,404.31	10"	1,872.01	2,549.91
26	Gallonage charge	2.14	2.64	Gallonage charge	3.96	5.39
27	Fire Protection			Flat Rate		
28	2"	6.58	8.12	Res. Wastewater Only	28.94	39.42
29	3"	13.21	16.30	Sprinkler Heads		-
30	4"	20.63	25.45	Reuse	_	_
31	6"	41.25	50.88		_	
32	8."	66.00	81.41			
33	10"	94.87	117.03	1		
	• =	04.07	117.00	1		

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year End: 12/31/2005

Test Year End: 12/31/2005 Historical [X] Projected [] Schedule:

G-2

Page: Preparer: 1 of 1 Jack Schreyer

Explanation: Provide a schedule of the rate base used for Interim Rates

	(1)	(2)	(3)	(4)	(5)
		Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT	ER				
1	Utility Plant in Service	200,182	0	200,182	A-1
2	Utility Land & Land Rights	1,191	0	1,191	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	. 0	0	0	A-1
5	Less: Accumulated Depreciation	(35,106)	0	(35,106)	A-1
6	Less: CIAC	(40,017)	0	(40,017)	A-1
7	Accumulated Amortization of CIAC	13,586	0	13,586	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	38,744	0	38,744	A-1
12	Total Rate Base	178,579	0	178,579	
SEW	/ED				
13	Utility Plant in Service	452,719	0	452,719	A-2
14	Utility Land & Land Rights	2,460	0	2,460	A-2 A-2
15	Less: Non-Used & Useful Plant	2,400	0	2,400	A-2
	Construction Work in Progress	0	Ö	0	A-2
17	. <del></del>	(226,338)		(226,338)	A-2
18	Less: CIAC	(35,029)		(35,029)	A-2
19	Accumulated Amortization of CIAC	12,068	Ö	12,068	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	Ö	0	A-2
22	Working Capital Allowance	38,587	0	38,587	A-2
23	Total Rate Base	244,468	0	244,468	

## Schedule of Adjustments to Rate Base - Interim

## Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
Took Voor End. 10/21/00

Test Year End: 12/31/2005 Historical [X] Projected [ ] Water [X] Sewer [X]

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line No.

NONE

Schedule: G-3 Page: 1 of 1

Preparer: Jack Schreyer

## Schedule of Water Net Operating Income - Interim

#### Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X] Schedule:

G-4

Page: Preparer: 1 of 1 Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Interim	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate	er .						
1	Water Sales Revenues	85,937	0	85,937	20,071	106,008	B-4
2	Other Revenues	815	0	815	0	815	B-4
3	OPERATING REVENUES	86,752	0	86,752	20,071	106,823	
4	Operation & Maintenance	73,332	0	73,332	296	73,628	B-5
5	Depreciation, net of CIAC Amort.	5,683	0	5,683		. 5,683	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	8,027	0	8,027	903	8,930	B-15
8	Provision for Income Taxes	(2)	0	(2)	5,631	5,628	C-1
9	OPERATING EXPENSES	87,040	0	87,040	6,830	93,870	
10	NET OPERATING INCOME	(287)	0	(287)	13,241	12,954	
11	RATE BASE	178,579	0	178,579		178,579	A-1
12	RATE OF RETURN	-0.16%				7.25%	
Sew	er						
13	Sewer Sales Revenues	119,657	0	119,657	43,331	162,988	B-4
14	Other Revenues	0	0	0	0	. 0	B-4
15	OPERATING REVENUES	119,657	0	119,657	43,331	162,988	
16	Operation & Maintenance	107,152	0	107,152	640	107,792	B-6
17	Depreciation, net of CIAC Amort.	16,544	0	16,544		16,544	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	10,645	0	10,645	1,949	12,593	B-15
20	Provision for Income Taxes	(5,543)	0	(5,543)	13,444	7,901	C-1
21	OPERATING EXPENSES	128,797	0	128,797	16,033	144,830	
22	NET OPERATING INCOME	(9,140)	0	(9,140)	27,299	18,159	
23	RATE BASE	244,468	0	244,468		244,468	A-2
24	RATE OF RETURN	-3.74%				7.43%	

## Schedule of Adjustments to Operating Income - Interim

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS

Test Year End: 12/31/2005

Histor Projected [ ]
Water [ X ] Sewer [ X ]

Schedule:

G-5

Page:

1 of 1

Preparer:

Jack Schreyer

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 200	7	
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	20,071	43,331
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	903	1,950
6	, •		
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	86,752	119,657
9	Plus Required Revenue Adjustment	20,071	43,331
10	Rate Year Revenue at Proposed Rates	106,823	162,988
11	·	,	
12	Less Operating Expenses Before Income Taxes	(88,241)	(136,929)
13	Less Interest Expense	(3,991)	(5,578)
14	Taxable Income	14,591	20,481
15	Income Tax at Composite Rate of 38.58%	•	7,901
16	Less Income Tax at Present Rates	2	5,543
17			
18	Income Tax Adjustment	5,631	13,444

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

Valencia Terrace Docket No. 060368-WS Test Year End: 12/31/2005

Historical [ ] Projected [ ] Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	65,515	36.69%	6.00%	2.20%	3,931	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	Ō	D-2
4	Common Stock	98,272	55.03%	9.12%	5.02%	8,962	D-2
5	Customer Deposits	1,006	0.56%	6.00%	0.03%	60	D-2
6	Accumulated Deferred Income Taxes	13,786	7.72%	0.00%	0.00%	0	D-2
7	Total	178,579	100.00%	=	7.25%	12,954	
SEV	VER						
8	Long-Term Debt	91,964	37.62%	6.00%	2.26%	5,518	D-2
9	Short-Term Debt	. 0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	137,946	56.43%	9.12%	5.15%	12,581	D-2
12	Customer Deposits	1,006	0.41%	6.00%	0.02%	60	D-2
13	Accumulated Deferred Income Taxes	13,551	5.54%	0.00%	0.00%	0	D-2
14	Total	244,468	100.00%	_	7.43%	18,159	

Note: Common stock cost rate established at low limit of equity return range