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COMMISSION CLERK

Rosalie Oaks Water and Sewer

Docket No. 060368-WS

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

Polk 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

Rosalie Oaks RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule: Page:

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

1 of 1 Robert M. Griffin Preparer:

A-1

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)
		Histor	ical Base Year		Intermediate		Projected Te		•
Line		Average Balance		Adjusted Average		Adjusted Average		Adjusted Average	Supporting
No.		Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	54,347	14,108	68,455	16,537	84,992	27,794	112,786	A-5
2	Utility Land & Land Rights	3,403	619	4,022	0	4,022	0	4,022	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	(18,940)	(27)	(18,966)	(3,090)	(22,056)	(3,527)	(25,583)	A-9
6	Less: CIAC	(3,500)	0	(3,500)	(246)	(3,746)	(893)	(4,639)	A-12
7	Accumulated Amortization of CIAC	524	0	524	146	670	152	822	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	6,012	6,012	(382)	5,630	3,505	9,135	A-17
12	Total Rate Base	35,834	20,713	56,547	12,965	69,512	27,030	96,542	

Schedule of Sewer Rate Base

Rosalie Oaks Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

A-2

Page:

1 of 1

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			ical Base Year		Intermediate		Projected Te		<u>-</u>
		Average		Adjusted		Adjusted		Adjusted	0
Line		Balance	A 12 4	Average	A 27 4	Average	A -12 4 4-	Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	28,009	22,942	50,951	50,924	101,875	270,173	372,048	A-6
2	Utility Land & Land Rights	0	0	0	0	0	0	0	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	(7,795)	(323)	(8,118)	(2,856)	(10,974)	(429)	(11,404)	A-10
6	Less: CIAC	(9,750)	0	(9,750)	(677)	(10,427)	(2,453)	(12,880)	A-12
7	Accumulated Amortization of CIAC	1,194	0	1,194	357	1,551	447	1,999	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	9,956	9,956	(867)	9,089	2,536	11,625	A-17
12	Total Rate Base	11,658	32,576	44,234	46,881	91,114	270,273	361,388	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
Schedule Year Ending 12/31/05
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.

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	14,727	22,941	
3		(619)	- 1	
4	Total Adjustments	14,108	22,942	
5	LITH IT LAND & LAND DICUTE			A E A E
6	UTILITY LAND & LAND RIGHTS Additions and retirements	0	0	A-5, A-6
7	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	O	Ü	
8	Order	619	0	
9	Total Adjustments	619		
10	Total Adjustificitis	0,0		
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(27)	(323)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	0	0	
20	Total Adjustments	(27)	(323)	
21	/ \CIAC			A 40
	(-)CIAC New connections			A-12
23	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	<u>U</u>		
24	Order	0	0	
25	Total Adjustments			
26	rotar rajustrionts	<u> </u>	 _	
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	0	0	
30		0	0	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0_	
34	/ NACCHMEN ATER AMORT OF ACC. AR MICTARENTO			
35 36	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable			
37	Not Applicable	0	0	
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	A-10
40	тот Арріісавіе			
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	6,012	9,956	73" 11
43				
44	OTHER			
45	Not Applicable			
46	, ,			
	TOTAL RATE BASE ADJUSTMENTS	20,713	32,576	

Schedule of Adjustments to Rate Base

Rosalie Oaks
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	16,537	50,924	
3	UTT TO LAND O LAND DIGHTO			
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements		0	
6 7	(-)NON-USED & USEFUL			A-7
'	Plant & CIAC additions, retirements, depreciation and			A-1
8	amortization	0	0	
9	41710712241011	<u>v</u>		
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(3,090)	(2,856)	
15				
16	(-)CIAC			A-12
17	New connections	(246)	(677)	
18	ACCUMULATED AMODELEATION OF CLAS			
19	ACCUMULATED AMORTIZATION OF CIAC Amortization	440		A-14
20 21	Amortization	146	357	
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0		
24	Het Applicable			
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27	4-1			
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(382)	(867)	
33	ATUED			
34	OTHER Not Applicable			
35 36	Not Applicable	0	0	
	TOTAL RATE BASE ADJUSTMENTS	12,965	46 001	
57	TO THE RATE DAGE ADJUG PRIER 13	12,905	46,881	

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Rosalie Oaks
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	(1)	Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	27,794	270,173	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6			•	
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		
12	() ACCUMULATED DEDDECIATION			A-9, A-10
13 14	(-)ACCUMULATED DEPRECIATION Depreciation and retirements	(3,527)	(429)	A-9, A-10
15	Depreciation and retirements	(0,021)	(429)	
16	(-)CIAC			A-12
17	New connections	(893)	(2,453)	71.72
18	New dominations	(000)	(2, 100)	
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	152	447	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				•
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE	0.505		A-17
32	Based on Balance Sheet method	3,505	2,536	
33 34	OTHER			
35	Not Applicable			
36	Not Applicable			
	TOTAL RATE BASE ADJUSTMENTS	27,030	270,273	
٠,		= -,000	=	

UPIS Water Note:

Replacement of filter valves, distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

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

Rosalie Oaks 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) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
he b	alances for this system begin with the date that r 12/31/92 Balance	ate base was last esta	ablished by PSC
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
J			v
_	1994		
6	Additions		
7	Retirements		
8	Adjustments 12/31/94 Balance		
9	12/3 //84 Dalance		U
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	19,080	<u> </u>
	1996		
14	Additions	572	
15	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	19,652	0
	1997		
18	Additions	1,196	
19	Retirements	0	A
20	Adjustments	0	
21	12/31/97 Balance	20,848	C
	1998		
22	Additions	0	
23	Retirements	0	
24	Adjustments	0	
25	12/31/98 Balance	20,848	4,500
	1999		
26	Additions	11,899	3,323
27	Retirements	0	(
28	Adjustments	0	(
29	12/31/99 Balance	32,747	7,823

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

Florida Public Service Commission

Rosalie Oaks

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

	(1)	(2) Water	(3) Sewer
Line		Year End	Sewer Year End
No.	Description	Balance	Balance
•	2000	0.000	004
30 31	Additions Retirements	2,236 0	624 0
32	Adjustments	0	0
33	12/31/00 Balance	34,983	8,447
	2001		
34	Additions	13,198	9,083
35	Retirements	0	. 0
36	Adjustments	0	0
37	12/31/01 Balance	48,181	17,530
38	2002 Additions	10,201	16,174
39	Retirements	0	0,174
40	Adjustments	0	0
41	12/31/02 Balance	58,382	33,704
	2003		
42	Additions	(2)	2,980
43	Retirements	(14,135)	(3,947)
44 45	Adjustments 12/31/03 Balance	44,245	32,737
40		44,245	32,737
46	2004 Additions	14,893	16,806
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	59,138	49,543
50	2005	22.22	. ===
50 51	Additions Retirements	20,006	1,735
52	Adjustments	(240) 1,083	0 1,082
53	12/31/05 Balance	79,987	52,360
	2006		
54	Additions	24,599	289,020
55	Retirements	(1,128)	(3,329)
56	Adjustments	2,727	2,727
57	12/31/06 Balance	106,185	340,778
E0	2007	00.550	70.000
58 59	Additions Retirements	22,550	73,000
60	Adjustments	(1,128) 1,337	(8,897)
61	12/31/07 Balance	128,944	1,337 406,218
J 1	- Dalatio	120,344	400,210

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule: A-5

Page: 1 of 5

Preparer:

er: 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) I Base Ye	(4) ar 2005	(5)	(6) diate Yea	(7) r 2006	(8) Projecte	(8) (9) (10) Projected Rate Year 2007		
Line	Acct		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful	
No.	No	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%_	Amount	
1	INITANG	BLE PLANT										
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	302.1	Franchises	251	0.00%	ŏl	251	0.00%	ŏ.	251	0.00%	Õ	
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ŏ	0	0.00%	ő	0	0.00%	ő	
5		E OF SUPPLY & PUMPING PLANT	Ū	0.0070	Ĭ,		0.0070	ĭ	v	010070	•	
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	o	0	0.00%	0	
7	304.2	Structures & Improvements	0	0.00%	ő	Ö	0.00%	ő	Ö	0.00%	ō	
8	305.2	Collect. & Impound Reservoirs	Ö	0.00%	ő	Ö	0.00%	ŏ	Ö	0.00%	Ö	
9	306.2	Lake, River & Other Intakes	Ö	0.00%	ő	Ö	0.00%	ő	Ö	0.00%	ō	
10	307.2	Wells & Springs	Ö	0.00%	ŏ	0	0.00%	ŏ	0	0.00%	0	
11	308.2	Infiltration Galleries & Tunnels	Ö	0.00%	Ö	0	0.00%	ŏ	Ö	0.00%	ő	
12	309.2	Supply Mains	4,500	0.00%	ŏ	4,500	0.00%	ŏ	4,500	0.00%	ő	
13	310.2	Power Generation Equipment	7,000	0.00%	Ö	,,000	0.00%	ŏ	0	0.00%	0	
14	311.2	Pumping Equipment	3,973	0.00%	ŏ	3,973	0.00%	ŏ	3,973	0.00%	0	
15	339.2	Other Plant & Misc. Equipment	0,0,0	0.00%	ől	0,570	0.00%	ŏ	0,5,0	0.00%	Ö	
16		TREATMENT PLANT	Ū	0.0070	ĭ		0.0070	ĭ	J	0.0070	Ü	
17	303.3	Land & Land Rights	4,022	0.00%	0	4.022	0.00%	0	4.022	0.00%	0	
18	304.3	Structures & Improvements	27,314	0.00%	ŏl	29,109	0.00%	ő	33,429	0.00%	Ö	
19	311.3	Pumping Equipment	27,314	0.00%	ŏ	20,700	0.00%	ŏ	0	0.00%	Õ	
20	320.3	Water Treatment Equipment	833	0.00%	0	778	0.00%	ő	778	0.00%	ő	
21	339.3	Other Plant & Misc. Equipment	0	0.00%	ő	1 0	0.00%	ŏ	0	0.00%	o ·	
22		MISSION & DISTRIBUTION PLANT	· ·	0.0070	ŭ	Ĭ	0.0070	Ĭ.		0.0070	ŭ	
23		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
24	304.4	Structures & Improvements	Õ	0.00%	Ö	0	0.00%	ō	0	0.00%	Ō	
25	311.4	Pumping Equipment	5.014	0.00%	ő	5,014	0.00%	ő	5.014	0.00%	0	
26	330.4	Distr. Reservoirs & Standpipes	4,860	0.00%	o l	4,860	0.00%	Ö	4,860	0.00%	ō	
27	331.4	Transm. & Distribution Mains	. 0	0.00%	o '	2,706	0.00%	Ö	10,890	0.00%	0	
28	333.4	Services	2,877	0.00%	o '	2,877	0.00%	ő	2,877	0.00%	Ō	
29	334.4	Meters & Meter Installations	86	0.00%	o i	4,702	0.00%	ŏ	17,075	0.00%	Ö	
30	335.4	Hydrants	6.454	0.00%	Ö	6,454	0.00%	Ö	6,454	0.00%	0	
31	336.4	Backflow Prevention	0,.07	0.00%	ő	0,,,,	0.00%	Ö	0	0.00%	Ö	
32	339.4	Other Plant & Misc. Equipment	Õ	0.00%	Ö	ō	0.00%	ŏ	Ō	0.00%	0	
33		AL PLANT	_		_	-		_				
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	o i	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	129	0.00%	0	129	0.00%	Ō	129	0.00%	0	
37	340.51	Computer Equipment	207	0.00%	0	1.595	0.00%	0	4,513	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	11,690	0.00%	0	16,886	0.00%	0	16,886	0.00%	0	
41	344.5	Laboratory Equipment	267	0.00%	0	1,157	0.00%	0 '	1,157	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	тот	AL	72,477		0	89,014		0	116,808		0	
	Total	Land and Land Rights	4,022		0	4,022	•	0	4,022		0	
	iolai	Land and Land Rights	4,022			4,022	: :		4,022		0	

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Rosalie Oaks

Docket No. 060368-WS

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

Florida Public Service Commission

a see de personal estado de la compansión de la compansió

Schedule: A-5

Page: 2 of 5
Preparer: Robert M. Griffin

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.

production process and the second Control of the second second

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No		Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INITANI	GIBLE PLANT														
2		Organization	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
3		Franchises	251	0	0	251	251	251	251	251	251	251	251	251	251	212
4	339.1	Other Plant & Misc. Equipment	231 N	0	0	231	251	251	231	0	231	231	231	23,	0	0
5		CE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	U	U	U	0	v	· ·	·	Ū	•
6		Land & Land Rights	n	n	. 0	0	0	0	0	0	n	0	0	n	0	0
7		Structures & Improvements	0	0	0	0	0	0	0	0	o o	ñ	ő	ő	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	n	0	ő	ő	0	ň	ő	Ô	ō
9		Lake, River & Other Intakes	n	0	0	0	0	0	0	0	ñ	n	ň	n	Ô	ō
10		Wells & Springs	n	0	0	0	0	0	0	0	ñ	ñ	ñ	ň	ñ	ō
11	-	Infiltration Galleries & Tunnels	0	0	0	0	0	0	ő	0	o o	0	ő	ñ	ő	ō
	309.2	Supply Mains	4,500	0	0	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	3,808
13		Power Generation Equipment	4,500	0	0	4,300	4,300	4,500	4,500	4,500	4,500	0	0.000	0	0	0
	311.2	Pumping Equipment	3,973	0	0	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,362
	339.2	Other Plant & Misc. Equipment	0,5,5	ů.	Ô	0,575	0,973	0,575	0,515	0,575	0,57.0	0,070	0,5.0	0,0.0	0	0
16		R TREATMENT PLANT	U	0	Ū	Ū	U	•	Ū	Ü	Ü	Ū	·	·	•	
	303.3	Land & Land Rights	4,022	0	0	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	3,403
	304.3	Structures & Improvements	11,060	n o	0	26,194	26,194	26,194	26,194	27,917	27,917	27,917	27,918	27,918	27,918	21,795
	311.3	Pumping Equipment	0	ñ	0	20,131	0	0	0	0	0	0	0	0	0	0
	320.3	Water Treatment Equipment	1,018	0	ő	778	778	778	778	778	778	778	778	778	778	677
21		Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	0	0	0	0	Ô	0
22		MISSION & DISTRIBUTION PLANT	v	•	· ·	·	v	•	Ū	·	-	-	_	-		
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	ő	Ď	ő	ō	ō	ō	Õ	ō	ō	0	0	0	0	0
	311.4	Pumping Equipment	5,014	n	ō	5,014	5.014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	4,243
26		Distr. Reservoirs & Standpipes	4,860	ñ	Ô	4.860	4.860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4.860	4,112
27		Transm. & Distribution Mains	0	ñ	ŏ	0	0	0	0	0	0	0	0	0	0	0
	333.4	Services	2,877	0	ő	2,877	2,877	2,877	2,877	2.877	2,877	2,877	2,877	2,877	2,877	2,434
29		Meters & Meter Installations	86	ō	ō	86	86	86	86	86	86	86	86	86	86	73
	335.4	Hydrants	6,454	o o	ŏ	6,454	6.454	6.454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	5,461
	336.4	Backflow Prevention	0,101	ñ	ŏ	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	n	Õ	Ô	ō	Ô	ō	0	ō	ō	ō	0	0	0	0
33		AL PLANT	-	-	-	_	-		_							
34		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	o.	Ō	. 0	ō	ō	ō	0	Ō	ō	Ō	0	0	0	0
	340.5	Office Furniture & Equipment	129	ō	Ō	129	129	129	129	129	129	129	129	129	129	109
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	341.5	Transportation Equipment	0	0	Ó	Ö	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	Ō	0	0	0	0	0	16,886	16,886	16,886	16,886	16,886	16,886	7,794
41	344.5	Laboratory Equipment	0	Ō	0	0	0	0	0	0	. 0	0	1,157	1,157	1,157	267
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	Ō	ō	0	ō	Ō	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
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOT	A L	44,244	0		59,138	59,138	59,138	59,138	77,747	77,747	77,747	78,905	78,905	78,905	57,750
_	-													- · · · · · · · · · · · · · · · · · · ·		
47		Subtotal Land & Land Rights	4,022	0	0	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	3,403

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Rosalie Oaks 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.

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	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
4	INITANIC	SIBLE PLANT														
	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	302.1	Franchises	251	251	251	0 251	251	251	251	251	251	251	251	251	251	251
-	339.1	Other Plant & Misc. Equipment	231	231	231	231	231	231	0	231	231	231	231	23,	201	0
		CE OF SUPPLY & PUMPING PLANT	U	Ü	U	U	U	U	U	Ü	U	U	Ü		v	ŭ
	303.2	Land & Land Rights	0	0	0	0	0	n	0	n	0	0	0	0	0	0
	304.2	Structures & Improvements	0	o o	0	ő	o o	0	0	Ô	0	ñ	Ô	0	0	0
	305.2	Collect. & Impound Reservoirs	0	ŏ	0	Õ	o o	ő	ő	ő	ů.	o O	ñ	ñ	ō	0
	306.2	Lake, River & Other Intakes	0		Ô	ő	ő	0	0	o o	ő	o o	ű	ō	ō	Ō
	307.2	Wells & Springs	ŏ	ō	0	ō	0	ñ	ñ	o o	ō	ō	ō	ō	0	0
11	308.2	Infiltration Galleries & Tunnels	ō	ő	ō	ő	Ö	ō	ŏ	ő	ō	ő	ō	Ō	Ō	0
12	309.2	Supply Mains	4,500	4,500	4,500	4.500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	3,973	3,973	3,973	3,973	3.973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973
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	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022
18	304.3	Structures & Improvements	25,954	25,954	25,954	25,954	27,918	27,918	27,918	27,918	27,918	27,918	27,918	27,918	27,918	27,314
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	1,018	1,018	1,018	778	778	778	778	778	778	778	778	778	778	833
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
	311.4	Pumping Equipment	5.014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014
	330.4	Distr. Reservoirs & Standpipes	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860	4,860
	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	333.4	Services	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877
	334.4	Meters & Meter Installations	86	86	86	86	86	86	86	86	86	86	86	86	86	86
	335.4	Hydrants	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT	_	_	_	_	_	_ +	_	_	_	_	_	_		
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5 340.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0 129
	340.51	Office Furniture & Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	207
	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	101	666	841	1,082	207
	342.5	Transportation Equipment	0	0	0	0	0	0	0	•	0	0	0	0	0	0
	343.5	Stores Equipment Tools, Shop & Garage Equipment	0	0	0	0	16 000	0	0	10.006	•	10.006	0	-	16.006	11,690
	344.5	Laboratory Equipment	0	0	0	0	16,886 0	16,886 0	16,886 0	16,886 0	16,886 0	16,886 0	16,886 1,157	16,886 1,157	16,886 1,157	267
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	1,157	1,157	1,157	0
	345.5 346.5	Communication Equipment	Ü	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
	348.5	Other Tangible Plant	0	0	0	0	n	0	0	Ö	0	0	0	0	0	0
0		_	U	v	J	v	J	·	•					•	U	
46	TOTA	AL .	59,138	59,138	59,138	58,898	77,748	77,748	77,748	77,748	77,748	77,849	79,571	79,746	79,987	72,477
47		Subtotal Land & Land Rights	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022

Schedule of Water Plant in Service By Primary Account Test Year Average balance Rosalie Oaks Docket No. 060368-WS Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page:

4 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 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	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTANO	SIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	O	0	0	0	0	0
3	302,1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURC	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
13		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.2	Pumping Equipment	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	D	0	0	0	0
16		R TREATMENT PLANT														
17	303.3	Land & Land Rights	4.022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022
18	304.3	Structures & Improvements	27,918	27,918	27,918	27,918	27,918	27,918	29,209	29,209	29,209	30,500	30,500	30,500	31,791	29,109
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	O	0
20	320.3	Water Treatment Equipment	778	778	778	778	778	778	778	778	778	778	778	778	778	778
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		MISSION & DISTRIBUTION PLANT														
23	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
25	311.4	Pumping Equipment	5,014	5.014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014
26	330.4	Distr. Reservoirs & Standpipes	4,860	4,860	4,860	4,860	4,860	4,860	4.860	4,860	4,860	4,860	4,860	4,860	4,860	4,860
27	331.4	Transm. & Distribution Mains	0	2,099	2,099	2,099	2,099	2,099	2,932	2,932	2,932	3,765	3,765	3,765	4,598	2,706
28	333.4	Services	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877
29	334.4	Meters & Meter Installations	86	86	86	86	86	86	5,086	5,086	5,086	10,086	10,086	10,086	15,086	4,702
30		Hydrants	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		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	129	129	129	129	129	129	129	129	129	129	129	129	129	129
37 38	340.51	Computer Equipment	1,082	1,082	1,082	1,176	1,176	1,560	1,629	1,629	1,629	1,629	1,629	1,629	3,809	1,595
	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 41	343.5 344.5	Tools, Shop & Garage Equipment	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886
		Laboratory Equipment	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157
42 43	345.5 346.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	345.5	Communication Equipment	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	J46.J	Other Tangible Plant	0	Ű	U	0	0	0	0	U	0	0	0	0	0	Ü
46	TOTA	AL	79,987	82,086	82,086	82,180	82,180	82,564	89,757	89,757	89,757	96,881	96,881	96,881	106,185	89,014
47		Subtotal Land & Land Rights	4,022	4.022	4,022	4,022	4,022	4,022	4.022	4,022	4,022	4.022	4,022	4,022	4.022	4.022
		Cobrotal Lattu & Lattu Mights	4,022	4,022	7,022	7,022	4,044	4,022	7,022	7,022	7,022	7,022	4,022	4,022	7,022	4,022

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Rosalle Oaks
Docket No. 060368-W\$
Schedule Year Ending 12/31/06
Historical [} Projected [X] Expta

Schedule: A-6 Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer 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	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	GIBLE PLANT	_													
2 351.1	Organization	0	0	0	0	0	0	0	0 -	0	0	0	0	0	26
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	251 0	251 0	251	251	251	251	251	251	251	251	251	251	251 0	25
	CTION PLANT	U	U	0	0	0	0	0	0	0	0	0	0	U	
6 353.2	Land & Land Rights	O	0	0	0	0	0	0	0	0	0	0	0	0	(
7 354.2	Structures & Improvements	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5.500	5,500	5,500	5.500	5,500	17,113	6,39
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
9 360.2	Collection Sewers - Force	0	0	0	Ö	0	ō	Ō	0	Ō	0	0	0	0	(
10 361.2	Collection Sewers - Gravity	10,321	10,321	10,321	10,321	10,321	10,321	12,507	12,507	12,507	14,693	14,693	155,397	157,583	33,986
11 362.2	Special Collecting Structures	0	0	0	0	0	0	. 0	0	0	0	95,484	95,484	95,484	22,035
12 363.2	Services to Customers	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599
13 364.2	Flow Measuring Devices	887	887	887	887	887	887	887	887	887	887	887	887	887	887
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	(
15 389.2	Other Plant & Misc. Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	(
16 SYSTEI 17 353.3	M PUMPING PLANT		•		^	•	•						0	0	(
18 354.3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	Č
21 371.3	Pumping Equipment	9,811	9,810	9,810	9,810	9,810	9.810	9,810	9,810	9,810	9,810	9,810	9,810	41,142	12,220
22 389.3	Other Plant & Misc. Equipment	0,017	0,010	0,010	0,010	0,010	0.010	0,570	0,010	0,010	0.010	0,010	0,010	0	12,220
	MENT AND DISPOSAL PLANT	·	•	•	·	•	·	·	·	·	•	ŭ	•	•	-
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	c
25 354.4	Structures & Improvements	0	0	0	Ö	0	Ö	Ō	0	0	0	0	0	0	C
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
27 380.4	Treatment & Disposal Equipment	7,842	7,842	7,842	7,842	7,842	7,842	7.842	7,842	7,842	7,842	7,842	7.842	7,842	7,842
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	C
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	C
30 389.4	Other Plant & Misc. Equipment	12.392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392
	IMED WATER TREATMENT PLANT														
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
34 355.5	Power Generation Equipment	0	0	0	0	0	. 0	0	0	0	0	0	0	0	
35 371.5 36 374.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
37 380.5	Reuse Distribution Reservoirs 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	ő	Ö	0	0	ő	ő	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	n	ŏ	ő	0	Ô	0	ő	0	Ö
	IMED WATER DISTRIBUTION PLANT	v	· ·	v	Ü	Ü	Ü	ŭ	•	·	·	•	·	·	
41 352.6	Franchises	0	0 .	0	0	0	0	0	0	0	0	0	0	0	C
42 353.6	Land & Land Rights	.0	o	0	0	0	0	0	0	Ö	0	Ó	Ó	0	0
43 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
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	C
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	C
47 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	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	C
	AL PLANT			•			•		0		0	0		0	(
51 353.7 52 354.7	Land & Land Rights	0	0	0 0	0	0	0	0	0	0 0	0	0	0	0	(
53 390.7	Structures & Improvements Office Furniture & Equipment	0 31	0 31	31	31	31	31	31	31	31	31	31	31	31	3.
	Computer Equipment	1,082	1,082	1.082	1,176	1,176	1,560	1.629	1,629	1,629	1.629	1,629	1,629	3,809	1,595
55 391.7	Transportation Equipment	1,002	1,082	1,002	1,176	1,170	1,500	1,023	0	1,029	0	1,029	1,029	0,009	1,550
56 392.7	Stores Equipment	0	0	ő	0	0	0	ő	ŏ	ő	ő	ŏ	ő	ŏ	ì
57 393.7	Tools, Shop & Garage Equipment	0	0	Ö	ŏ	ŏ	ŏ	ő	ō	ő	ŏ	ő	ő	ő	0
58 394.7	Laboratory Equipment	ő	ő	Õ	ő	Ö	Õ	ŏ	ō	Ŏ	ō	ŏ	ō	ő	č
59 395.7	Power Operated Equipment	ō	0	0	0	0	0	0	0	0	0	0	0	0	C
60 396.7	Communication Equipment	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	2,644	2,644	2.644	2,644	2,644	2,644	2,644	2,644	2.644	2.644	2,644	2,644	2.644	2,644
					50.450	50.455	50.007		EF 000	55.000		450 500			
63 TOTA		52,360	52,359	52,359	52,453	52,453	52,837	55,092	55,092	55,092	57,278	152,762	293,466	340,777	101.875
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(

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Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Schedule: A-6

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Schedule Year Ending 12/31/07 Historical [] Projected [X]

Page: 5 of 5
Preparer: Robert M. Griffin

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.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No		12/31/06	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	25.5
3 352.1 4 389.1		251	251	251	251	251	251	251	251	251	251	251	251	251 0	25
	Other Plant & Misc. Equipment ECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	U	•
5 COLL 6 353.2		0	0	0	0	0	0	0	0	0	0	0	0	0	(
7 354.2		17,113	17,113	17,113	-	17,113	-	20,984	20,984	20,984	20,984	20,984	20,984	20,984	19.19
8 355.2		17,113	17,113	17,113	17,113 0	17,113	17.113 0	20,984	20,984	20,964	20,964	20,964	20,964	20,504	19,131
9 360.2		0	0	0	0	0	0	0	0	0	0	0	0	0	ì
10 361.2		157,583	157.583	157,583	164,141	164,141	164,141	170,699	170,699	170,699	177,257	177,257	177,257	183,815	168,68
11 362.2		95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484	95,484
12 363.2		1,599	1,599	1,599	2,349	2,349	2,349	3,099	3.099	3,099	3,849	3,849	3,849	4,599	2,868
13 364.2		887	887	887	887	887	887	887	887	887	887	887	887	887	88
14 365.2		0	0	0	0	0	0	0	0	0	0	0	0	0	
15 389.2		0	ő	ő	Ö	ő	ŏ	ő	ŏ	ő	Ö	ő	ő	ō	Ċ
	EM PUMPING PLANT	· ·	v	v	· ·	Ü	·	v	ŭ	Ū	·	•	•	•	
17 353.3		0	0	0	0	0	0	0	0	0	0	0	0	0	C
18 354.3		0	Ō	0	ō	0	ŏ	ō	ō	Ō	Ō	Ö	0	0	(
19 355.3		ō	ō	Ō	Õ	0	ő	ō	ō	ō	ō	Ó	0	0	(
20 370.3		0	0	0	0	Ô	ō	0	0	0	0	Ó	0	0	(
21 371.3	Pumping Equipment	41,142	41,142	41,142	41,142	41,142	41,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	55,142
22 389.3	Other Plant & Misc. Equipment	0	0	Ö	0	0	0	0	0	0	0	0	0	0	(
23 TREA	TMENT AND DISPOSAL PLANT														
24 353.4	Land & Land Rights	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	(
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
27 380.4		7,842	7,842	7.842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7.842	7,842	7,842
28 381.4		0	0	0	0	0	0	0	0	0	0	0	0	0	C
29 382.4		0	0	0	0	0	0	0	0	0	0	0	0	0	C
30 389.4		12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392
	AIMED WATER TREATMENT PLANT					_							_	_	_
32 353.5		0	0	0	0	0	0	0	0	0	0	0	0	0	Q
33 354.5		0	0	0	0	0	0	0	0	0	0	0	0	0	C
34 355.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5		0	0	0	0	0	0	0	0	0	0	0	0	0	(
36 374.5		0	0	0	0	0	0	0	0	0	0	0	0	0	(
37 380.5		0	0	0	0	0	0	0	0	0	•	0	0	0	
38 381.5 39 389.5		U O	0	0	0	0	0	0	0	0	0	0	0	0	
	AIMED WATER DISTRIBUTION PLANT	U	Ų	U	U	U	U	U	U	U	U	V	U	U	
41 352.6		0	0	0	0	0	0	0	0	0	0	0	0	n	n
42 353.6		0	0	Ö	0	0 -	ő	0	0	0	0	0	0	0	Ö
43 354.6		0	ñ	0	n	o o	ñ	Ö	ő	ő	Õ	o o	Ö	0	ř
44 355.6		ñ	ő	ő	ő	ő	o o	o o	ő	n	Õ	n	o o	0	č
45 366.6		ñ	ŏ	0	ň	ő	Ö	o o	ō	0	0	ő	0	ő	č
46 367.6		ŏ	ō	ō	Õ	Ô	Ô	0	0	ō	0	Ď	ō	0	(
47 371.6		Õ	ō	ŏ	ō	ō	ō	ō	0	ő	Õ	Ö	ŏ	ŏ	Č
48 375.6		ō	0	0	Ö	0	0	0	0	Ō	0	Ō	Ō	0	C
49 389.6		0	0	0	0	0	0	0	0	0	0	0	0	0	O
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7		31	31	31	31	31	31	31	31	31	31	31	31	31	31
54 390.7		3,809	3,885	3,984	4,175	4.327	4.448	4,569	4,661	4,744	4,893	4,973	5,049	5,146	4,513
55 391.7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7		0	0	0	0	0	0	0	0	0	0	0	0	0	C
57 393.7		0	0	0	0	0	0	0	0	0	0	0	0	0	(
58 394.7		0	0	0	0	0	0	0	0	0	0	0	0	0	C
59 395.7	Power Operated Equipment	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	(
61 397.7	Miscellaneous Equipment	0	0	0	1,250	1,250	1,250	2,500	2,500	2,500	3,750	3,750	3,750	5,000	2,115
62 398.7	Other Tangible Plant	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2.644	2,644
co TC	TAL	240 777	240.052	340,952	349,701	349,853	349,974	388,524	388,616	388,699	397,406	397,486	397,562	406,217	372,048
	TAL	340,777	340,853						The second of th						
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule: A-7 Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 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	(6) e Year 2007	(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

Rosalie Oaks Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 Page: 1 of 2

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.

and/or	retirements specifically identifying those	e amounts.	
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin with th	e date that rate base was last estab	lisned by PSC
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12 13	Adjustments 12/31/95 Balance	11,956	0
13	12/31/90 Balance	11,500	· ·
	1996		
14	Additions	67	
15	Retirements	0	
16	Adjustments 12/31/96 Balance	12,023	
17	12/31/90 Dalarice	12,023	O
	1997		
18	Additions	708	
19	Retirements	0	
20 21	Adjustments 12/31/97 Balance	12,731	
21	12/31/97 Balance	12,731	U
	1998		
22	Additions	421	
23	Retirements	0	
24	Adjustments	0	2.967
25	12/31/98 Balance	13,152	2,867
	1999		
26	Additions	570	109
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	13,722	2,976

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

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Explanation: Schedule A-8 continued

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

	(1)	(2) Water	(3) Sewer
Line No.	Description	Year End Balance	Year End Balance
	2000	740	4.57
30 31	Additions Retirements	746 0	157 0
32	Adjustments	0	Ö
33	12/31/00 Balance	14,468	3,133
•	2001	0.50	004
34 35	Additions Retirements	953	281 0
36	Adjustments	0	ő
37	12/31/01 Balance	15,421	3,414
	2002	4.000	000
38 39	Additions Retirements	1,308 0	660 0
40	Adjustments	1	1
41	12/31/02 Balance	16,728	4,075
40	2003	4.400	4 405
42 43	Additions Retirements	1,128 (1,393)	1,405 (389)
44	Adjustments	0	0
45	12/31/03 Balance	16,463	5,091
40	2004	4 274	4 504
46 47	Additions Retirements	1,374 (1,393)	1,521 0
48	Adjustments	0	0
49	12/31/04 Balance	17,836	6,612
50	2005 Additions	2,801	2,494
51	Retirements	(1)	(1)
52	Adjustments	(123)	585
53	12/31/05 Balance	20,513	9,690
54	2006 Additions	3,731	3,915
55	Retirements	(1,128)	(3,329)
56	Adjustments	273	273
57	12/31/06 Balance	23,389	10,549
58	2007 Additions	4,688	10,165
59	Retirements	(1,128)	(8,897)
60	Adjustments	762	762
61	12/31/07 Balance	27,711	12,579

Supporting Schedules: A-9, A-10 (pp 2-5)

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

Test Year Average balance Rosalie Oaks Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule: A-9 Page: 1 of 5

Preparer: Robert M. Griffin

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

		(1)	(2)	(3) al Base Yea	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Adjusted	Non-Used		Adjusted	ediate Year			d Rate Ye	
Line		Assount Name	,	%				ed & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	- %	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	BLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	58	0.00%	ō	65	0.00%	Ö	71	0.00%	Ö
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ō	0	0.00%	ŏ	0	0.00%	ō
5		E OF SUPPLY & PUMPING PLANT	-	0.0070	-		0.0070	Ĭ	J	0.0070	•
6	303.2	Land & Land Rights	0	0.00%	О	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	ō	Ö	0.00%	ő	ő	0.00%	Ö
8	305.2	Collect. & Impound Reservoirs	Ö	0.00%	ŏ	Ö	0.00%	ő	ő	0.00%	ő
9	306.2	Lake, River & Other Intakes	. 0	0.00%	ő	ő	0.00%	ő	0	0.00%	Ö
10	307.2	Wells & Springs	0	0.00%	ő	ŏ	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ő	Ö	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	521	0.00%	0	650	0.00%	Ö	779	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	000	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,528	0.00%	0	3,762	0.00%	0	3.954	0.00%	0
15	339.2	Other Plant & Misc. Equipment	3,520	0.00%	0	0	0.00%	0	3,934	0.00%	0
16		TREATMENT PLANT	U	0.0076	U	U	0.0076	ا ۲	U	0.00%	U
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	12,085	0.00%	0	12,743	0.00%	0	12,606	0.00%	0
19	311.3		12,000	0.00%	0	12,743	0.00%	0	12,000	0.00%	0
20		Pumping Equipment	285	0.00%	0	257	0.00%	-			
	320.3	Water Treatment Equipment			- 1			0	303	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	•	0.0004		_	0.000/			0.000/	•
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	589	0.00%	0	884	0.00%	0	1,179	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	442	0.00%	0	589	0.00%	0	736	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	33	0.00%	0	197	0.00%	0
28	333.4	Services	408	0.00%	0	491	0.00%	0 !	573	0.00%	0
29	334.4	Meters & Meter Installations	16	0.00%	0	94	0.00%	0	802	0.00%	0
30	335.4	Hydrants	645	0.00%	0	806	0.00%	0	968	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32		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	55	0.00%	0	64	0.00%	0	72	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	152	0.00%	0	674	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	325	0.00%	0 ;	1,408	0.00%	0	2,534	0.00%	0
41	344.5	Laboratory Equipment	3	0.00%	0	58	0.00%	0	135	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	18,966		0	22,056	-	0	25,583		0
	Total	Land and Land Rights	0	•	0	0	_	0			
	rotari	Land and Land Rights				L	=		0		0

Test Year Average balance

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

Florida Public Service Commission

Schedule: A-9

Page: 2 of 5 Preparer: Robert M, Griffin

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 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	55	56	56	57	57	58	58	59	59	60	60	61	61	58
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	ō	ō	0	ō	ō	Ō	Ō	0	0	0	0	0	0
10 307.2	Wells & Springs	0	0	0	0	0	0	٥	0	0	0	0	0	0	0
11 308.2	Infiltration Galleries & Tunnels	0	0	ō	0	ō	ō	0	0	Ō	0	0	0	0	0
12 309.2	Supply Mains	457	467	478	489	500	510	521	532	543	553	564	575	586	521
13 310.2	Power Generation Equipment	0	0	ō	0	0	0	0	0	0	0	0	0	0	0
14 311.2	Pumping Equipment	3,412	3,431	3,451	3,470	3,490	3,509	3,528	3,548	3,567	3,587	3,606	3,626	3,645	3,528
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	11,601	11,679	11,756	11,833	11,916	11,999	12,082	12,165	12,248	12,331	12,415	12,498	12,581	12.085
19 311.3	Pumping Equipment	0	0	0	0	0	0	12,002	0	0	0	0	0	.2,501	0
20 320.3	Water Treatment Equipment	506	511	516	279	283	287	291	295	298	302	306	310	314	346
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0.0	0	n .
	SMISSION & DISTRIBUTION PLANT	•	Ū	•	v	Ū	Ū	·	Ŭ	v	v	ū	ŭ	·	•
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	o o	ñ	0	ő	0	Ö	0	0	0	0	0	Ö	Ő	0
25 311.4	Pumping Equipment	442	442	442	463	484	505	526	546	567	588	609	630	651	530
26 330.4	Distr. Reservoirs & Standpipes	368	381	393	405	417	430	442	454	466	479	491	503	515	442
27 331.4	Transm. & Distribution Mains	0	0	0	0	-117	0	0	0	-00	7/3	791	0	0	0
28 333.4	Services	367	374	381	388	395	402	408	415	422	429	436	443	450	408
29 334.4	Meters & Meter Installations	13	13	14	14	15	15	16	16	16	17	17	18	18	16
30 335.4	Hydrants	564	578	591	605	618	632	645	659	672	685	699	712	726	645
31 336.4	Backflow Prevention	0	0	. 0	0	0.0	0	0	0.59	0,2	000	0	0	0	0.0
32 339.4	Other Plant & Misc. Equipment	0	0	. 0	0	0	0	0	0	0	0	0	n	0	0
	RAL PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	•
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Structures & Improvements	0	0	-	0	0	0	0	0	0	0	0	0	0	0
35 304.5 36 340.5	Office Furniture & Equipment	51	51	0 52	53	54	54	55	56	56	57	58	59	59	55
37 340.51	Computer Equipment	51 0	0	0	0	0	54 N	0	0	0	0	0	59 0	59 0	0
38 341.5	Transportation Equipment	0	0	n	0	0	0	0	0	0	0	0	0	0	0
			U	·	0	•		_	0	•	•	•	•	•	Q Q
39 342.5	Stores Equipment	0	0	0	0	0	0	0	•	0	0	0	0	0	304
40 343.5	Tools, Shop & Garage Equipment	0	•	0	0	88 0	176	264	352 0	440	528	616 0	704 0	792	304 0
41 344.5	Laboratory Equipment	0	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	Ů.
43 346.5	Communication Equipment	0	0	. 0	Ū	•	. 0	•	•	•	0	•	0	U	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	U
46 TOT	ΓAL	17,837	17,983	18,130	18,056	18,316	18,576	18,836	19,096	19,357	19,617	19,877	20,137	20,397	18,940
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

Rosalie Oaks 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.

grafia from the first of the property and the property property and the property property and the property a

Line A	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	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 11	NTANO	SIBLE PLANT														
2 3	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	302.1	Franchises	55	56	56	57	57	58	58	59	59	60	60	61	62	58
	39.1	Other Plant & Misc. Equipment	0	n	0	0	0	0	0	0	0	0	0	0	0	0
		CE OF SUPPLY & PUMPING PLANT	•	•	•											
	03.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	04.2	Structures & Improvements	ő	Ō	ō	Ô	0	Ō	0	0	0	0	0	0	0	0
	305.2	Collect. & Impound Reservoirs	0	0	ō	0	0	0	0	0	0	0	0	0	0	0
	306.2	Lake, River & Other Intakes	ő	ñ	ō	Ď	0	Õ	0	0	0	0	0	0	0	0
	307.2	Wells & Springs	ñ	o o	Ö	Ô	Õ	Ō	0	0	0	0	0	0	0	0
11 3		Infiltration Galleries & Tunnels	Ô	Õ	ō	0	ō	0	ō	Ō	0	0	0	0	0	0
	09.2	Supply Mains	457	467	478	489	500	510	521	532	543	553	564	575	585	521
13 3		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 3		Pumping Equipment	3,412	3,431	3,451	3,470	3,490	3,509	3,528	3,548	3,567	3,587	3,606	3,626	3,645	3,528
	39.2	Other Plant & Misc. Equipment	0,112	0,.5.	0	0	0	0	0	0	0	0	0	0	0	0
		R TREATMENT PLANT		-	_	_	-									
17 3		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	04.3	Structures & Improvements	11.601	11,679	11,756	11,833	11,916	11,999	12,082	12,165	12,248	12,331	12,415	12,498	12,581	12,085
	311.3	Pumping Equipment	0	-0	0	0	0	0	0	0	0	0	0	0	0	0
	320.3	Water Treatment Equipment	506	511	516	200	203	207	211	215	219	223	226	230	234	285
	39.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT	-	-	•	_	-	=								
	03.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
	04.4	Structures & Improvements	0	n	ō	ō	0	0	Õ	0	0	0	0	0	0	0
25 3		Pumping Equipment	442	467	491	516	540	565	589	614	639	663	688	712	737	589
	30.4	Distr. Reservoirs & Standpipes	368	381	393	405	417	430	442	454	466	479	491	503	515	442
27 3		Transm. & Distribution Mains	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
	33.4	Services	367	374	381	388	395	402	408	415	422	429	436	443	450	408
	34.4	Meters & Meter Installations	13	13	14	14	15	15	16	16	16	17	17	18	18	16
	35.4	Hydrants	564	578	591	605	618	632	645	659	672	685	699	712	726	645
	36.4	Backflow Prevention	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
	39.4	Other Plant & Misc. Equipment	0	ň	ō	0	0	Ô	0	Ō	0	0	0	0	0	0
		RAL PLANT	•	•	-											
	03.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 3		Structures & Improvements	ō	Ō	0	0	0	0	0	0	0	0	0	0	0	0
36 3		Office Furniture & Equipment	51	51	52	53	54	54	55	56	56	57	58	59	59	55
	40.51	Computer Equipment	0	Ð	0	0	0	0	0	0	0	1	11	22	37	. 6
38 3		Transportation Equipment	ő	0	0	0	0	Ō	0	0	0	0	0	0	0	0
	42.5	Stores Equipment	0	0	0	ō	0	Ó	0	0	0	0	0	0	0	0
40 3		Tools, Shop & Garage Equipment	0	0	0	Ö	94	188	282	375	469	563	657	751	845	325
41 3		Laboratory Equipment	0	ō	0	Ó	0	0	0	0	0	0	6	13	19	3
42 3	45.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	46.5	Communication Equipment	ŏ	ō	0	Ō	. 0	0	0	0	0	0	0	0	0	0
44 3	47.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 3	48.5	Other Tangible Plant	0	0	0	0	0	Ó	0	0	0	0	0	0	0	0
46	TOT	AL	17,837	18,008	18,179	18,029	18,299	18,568	18,838	19,108	19,378	19,649	19,934	20,222	20,513	18,966
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Hights	U	J	•	v	3	v	J	•	ž	-	_	,	ŭ	ŭ

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule:

A-10 1 of 5

Page: Preparer:

Robert M. Griffin

(1)			(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interm	(6) ediate Year	(7) 2006	(8) Projecte	(9) ed Rate Yea	(10) ar 2007
ine	Acct		Adjusted		& Useful	Adjusted		d & Useful	Adjusted		d & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		BLE PLANT	Dalarice		Aujusteu	Dalarice	- /0	Amount	Dalance		Allioun
		Organization	0	0.00%	0	, 0	0.00%	0	0	0.00%	
2	351.1	9	52	0.00%	0	59	0.00%	0	65	0.00%	·
3	352.1	Franchises	0	0.00%	0	0	0.00%	ő	0	0.00%	
4	389.1	Other Plant & Misc. Equipment	U	0.00%	0	٥	0.00%	٠	U	0.00%	'
5		TION PLANT	•	0.000/		_	0.000/		•	0.000/	
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
7	354.2	Structures & Improvements	485	0.00%	0	410	0.00%	0	(2,895)	0.00%	!
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	. 0	0	0.00%	1
10	361.2	Collection Sewers - Gravity	895	0.00%	0	944	0.00%	0	1,455	0.00%	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	
12	363.2	Services to Customers	184	0.00%	0	229	0.00%	0	288	0.00%	
13	364.2	Flow Measuring Devices	51	0.00%	0	222	0.00%	0	399	0.00%	1
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	1
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
16	SYSTEM	N PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	ō	0	0.00%	
19	355.3	Power Generation Equipment	Ō	0.00%	0	Ō	0.00%	ō	0	0.00%	
20	370.3	Receiving Wells	ő	0.00%	ő	ő	0.00%	ŏ	Ö	0.00%	
21	371.3	Pumping Equipment	2,474	0.00%	ŏ	3,106	0.00%	ŏ	3,685	0.00%	
22	389.3	Other Plant & Misc. Equipment	2,4,4	0.00%	0	0,100	0.00%	ŏ	0	0.00%	
23		MENT AND DISPOSAL PLANT	· ·	0.0070	•	Ů	0.0070	0		0.0076	
			0	0.00%	0	0	0.00%	0	. 0	0.00%	
24	353.4	Land & Land Rights			0	0		ő	. 0		
25	354.4	Structures & Improvements	0	0.00%			0.00%			0.00%	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
?7	380.4	Treatment & Disposal Equipment	3,259	0.00%	0	3,782	0.00%	0	4,305	0.00%	
8	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
9	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	
30	389.4	Other Plant & Misc. Equipment	413	0.00%	0	1,240	0.00%	0	2,066	0.00%	
31.	RECLAI	MED WATER TREATMENT PLANT				Ì					
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	. 0	0.00%	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	Ó	0.00%	Ō	0	0.00%	
38	381.5	Plant Sewers	Ö	0.00%	Ö	ŏ	0.00%	ō	ĺ	0.00%	
39	389.5	Other Plant & Misc. Equipment	ő	0.00%	Ö	ŏ	0.00%	ŏ	Ö	0.00%	
10		MED WATER DISTRIBUTION PLANT	Ū	0.0070	U	ľ	0.0070	· ·	i o	0.0070	
1 0	352.6	Franchises	0	0.00%	0	. 0	0.00%	0	0	0.00%	
			_								
12	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
13	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
14	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
15	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
16	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%	
18	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		AL PLANT				I					
1	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
52		Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
3	390.7	Office Furniture & Equipment	13	0.00%	0	15	0.00%	0	17	0.00%	
4	390.71	Computer Equipment	6	0.00%	0	152	0.00%	0	674	0.00%	
5	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
6	392.7	Stores Equipment	0	0.00%	Ō	0	0.00%	0	Ō	0.00%	
7	393.7	Tools, Shop & Garage Equipment	0	0.00%	ő	Ö	0.00%	0	ő	0.00%	
8	394.7	Laboratory Equipment	0	0.00%	0	Ö	0.00%	0	ő	0.00%	
	395.7		0	0.00%	0	ľ	0.00%	0	0	0.00%	
59		Power Operated Equipment				1		-			
06	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
31	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	398.7	Other Tangible Plant	286	0.00%	0	815	0.00%	0	1,344	0.00%	
32									i		
52									L		
3	TOT	AL	8,118		0	10,974		0	11,404		

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance Rosalle Oaks Docket No. 060368-WS

Schedule: A-10 Page: 2 of 5

Test Year Ending 12/31/05
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.

Construction for the first of the form of the form of the first of the

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
_NoNo.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	GIBLE PLANT		_												
2 351.1 3 352.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0 52
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	49 0	50 0	50 0	51 0	51 0	52 0	52 0	53 0	53 0	54 0	54 0	55 0	55 0	0
	ECTION PLANT	U	U	υ	U	U	υ	U	U	U	U	U	U	U	Ū
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	393	408	424	439	454	469	485	500	515	530	546	561	576	485
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 361.2	Collection Sewers - Gravity	766	788	809	831	852	874	895	917	938	960	981	1,003	1,024	895
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2	Services to Customers	161	165	168	172	176	180	184	187	191	195	199	203	206	184
13 364.2	Flow Measuring Devices	0	0	0	0	15	30	44	59	74	89	103	118	133	51
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2 16 SYSTE	Other Plant & Misc, Equipment M PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	U
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	0	0	0	0	0	0	0	0
19 355.3	Power Generation Equipment	0	ő	0	0	ŏ	o	0	0	0	0	,	0	0	0
20 370.3	Receiving Wells	0	ő	ñ	0	ŏ	ő	0	ň	0	0	Õ	ň	0	0
21 371.3	Pumping Equipment	2,211	2,253	2,294	2,336	2,381	2,427	2,472	2,518	2,563	2,609	2,654	2,700	2,745	2,474
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREAT	MENT 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	2,998	3,039	3,080	3,121	3,162	3,203	3,244	3,285	3,326	3,367	3,408	3,450	3,491	3,244
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	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RECLA 32 353.5	VIMED WATER TREATMENT PLANT Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5	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	o o	0	0	0	ű	0
35 371,5	Pumping Equipment	0	Ů	0	ň	0	0	0	ů	ñ	0	n	0	0	0
36 374.5	Reuse Distribution Reservoirs	ő	0	ő	ő	0	0	ő	0	ő	0	0	0	ő	0
37 380.5	Treatment & Disposal Equipment	ŏ	ō	ō	ŏ	ő	ō	õ	ŏ	ő	ő	ŏ	ŏ	ō	ō
38 381.5	Plant Sewers	0	0	0	0	0	0	0	Ō	0	Ō	Ö	ō	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	0	57	115	172	230	287	345	402	459	517	574	243
	IMED 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	0	0	0	0	0	0	0	0	0	0	0	0	0	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 46 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	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	o 0	. 0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	Ô	o o	ő	o	0	0	0	ő	0	0	0	0	ő
	RAL PLANT	U	Ü	Ü	v	Ü	Ü	v	v	Ū	·	v	•	Ū	v
51 353.7	Land & Land Rights	0	0	0	0	0	0	o	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	ŏ	ō	ö	ŏ	ŏ	ō	Ö	ŏ	ō	ō	Ö	ŏ	ŏ	ō
53 390.7	Office Furniture & Equipment	12	12	12	13	13	13	13	13	13	14	14	14	14	13
54 390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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
61 397.7 62 398.7	Miscellaneous Equipment Other Tangible Plant	0 22	0 44	66	0 88	110	132	154	176	198	220	242	0 264	0 287	154
UZ 380.1	Cord rangine ridit	22	44	90	00	110	132	134	176	190	220	242	204	201	154
63 TOT	AL.	6,612	6,758	6,904	7,107	7,329	7,551	7,773	7,995	8,218	8,440	8,662	8,884	9,106	7,795
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04	Subtotal Land & Land Rights	U	U	U	U	U	U	U	U	U	U	U	U	U	Ü

Test Year Average balance Rosalie Oaks Docket No. 060368-WS

Schedule: A-10

Schedule Year Ending 12/31/07 Historical [] Projected [X]

Page: 5 of 5
Prepare: Robert M. Griffin
Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year

Line Acet	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line Acct No. No.	Account Name	12/31/06	Jan	Feb	Mar _	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	GIBLE PLANT				-		-						_	_	
2 351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0 68	0 65
3 352.1	Franchises	62	62	63	63	64	64	65	65	66 0	66 0	67 0	68 0	68 0	0
4 389.1 5 COLLE	Other Plant & Misc. Equipment CTION PLANT	0	0	0	0	0	0	0	0	U	U	U	U	U	Ü
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	(2,595)	(2,548)	(2,500)	(2,453)	(2,405)	(2,358)	(3,429)	(3,370)	(3,312)	(3,254)	(3, 196)	(3,138)	(3,079)	(2,895)
8 355.2	Power Generation Equipment	(2,000)	(2,0.0)	(2,000)	0	(=,,,,,,	(=,555,	0	0	0	0	o´	0) o	0
9 360.2	Collection Sewers - Force	ō	ō	ō	ō	ō	ō	ō	ō	Ō	Ó	0	0	0	0
10 361.2	Collection Sewers - Gravity	981	1,309	1,638	1,038	1,379	1,721	1,135	1,491	1,846	1,274	1,643	2,012	1,453	1,455
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2	Services to Customers	252	256	260	265	271	277	284	291	299	308	317	326	337	288
13 364.2	Flow Measuring Devices	310	325	340	355	370	384	399	414	429	444	458	473	488 0	399 0
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2	Other Plant & Misc. Equipment M PUMPING PLANT	0	0	0	0	0	0	0	. 0	0	U	U	U	U	U
16 SYSTE 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	0	0	0	0	ő	ň	o o	0
19 355.3	Power Generation Equipment	o o	0	0	0	o o	ő	Ö	0	0	ő	0	ő	0	ō
20 370.3	Receiving Wells	ő	ő	ő	ŏ	ŏ	ŏ	ŏ	ŏ	Ö	ŏ	ō	Ö	ō	0
21 371.3	Pumping Equipment	4,436	4,626	4,817	5,008	5,198	5,389	1,700	2,011	2,322	2,633	2,944	3.255	3,566	3,685
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
23 TREAT	MENT 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	4,044	4,087	4,131	4,174	4,218	4,262	4,305	4,349	4,392	4,436	4,480	4,523	4,567	4,305
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	0	0	0	0	0	0	0 2,066	0 2,135	2,204	0 2,273	2,342	2,411	2,480	2,066
30 389.4 31 RECLA	Other Plant & Misc. Equipment	1,653	1,722	1,791	1,860	1,929	1,997	2,066	2,135	2,204	2,273	2,342	2,411	2,400	2,000
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5	Structures & Improvements	0	0	ň	ő	ő	ŏ	ŏ	ñ	ő	0	ő	ő	ő	ő
34 355.5	Power Generation Equipment	0	Ö	0	ŏ	. 0	ő	ō	ő	0	ō	ō	ō	ō	0
35 371.5	Pumping Equipment	ō	ő	ő	ō	ō	ō	ō	Ō	Ō	Ö	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	0	0	0 .	0	0	Ō	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
	IMED WATER DISTRIBUTION PLANT			_	_	_	_	_		_		•		0	0
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6 44 355.6	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	ő	0	0	0
45 366.6	Reuse Services	0	0	0	ñ	ő	ŏ	0	Ö	ő	ő	0	0	0	ő
46 367.6	Reuse Meters & Meter Installations	0	0	ő	ŏ	ŏ	ō	ō	Ö	ŏ	ō	ō	ō	ō	ō
47 371.6	Pumping Equipment	ő	ő	ō	ŏ	ō	ō	ō	ō	ō	ō	0	ō	0	0
48 375.6	Reuse Transmission & Distr. Sys.	Ō	0	0	0	0	0	0	. 0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 GENER	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 17
53 390.7	Office Furniture & Equipment	16	16	17	17	17	17	17	17	18	18	18	18	18	17 674
54 390.71		310	364	420 0	478 0	538 0	599	663	728	794 0	862 0	931 0	1,001 0	1,072 0	0
55 391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7 57 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ő	0
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	Ö	ő	0	0	ŏ
59 395.7	Power Operated Equipment	0	0	. 0	0	0	0	ő	ő	ŏ	ő	ŏ	ŏ	ŏ	ő
60 396.7	Communication Equipment	Ö	0	ő	ŏ	ŏ	ő	ő	Ö	ō	ō	ō	Ö	ō	0
61 397.7	Miscellaneous Equipment	ő	ő	ő	ō	ō	ō	ō	ō	Ō	ō	Ō	ō	0	0
62 398.7	Other Tangible Plant	1,080	1,124	1,168	1,212	1,256	1,300	1,344	1,388	1,432	1,476	1,520	1,564	1,608	1,344
	-									- 10 100	40.505	11.50	40.517	10 540	
63 TOT	AL	10,549	11,345	12,142	12,016	12,834	13,653	8,550	9,519	10,489	10,535	11,524	12,514	12,579	11,404
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0

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

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS

Schedule: A-11 Page: 1 of 2

Projected Test Year Ending 12/31/07

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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin with the d	ate that rate base was last establi	shed by PSC
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		0
8 9 10	1995 Additions Adjustments 12/31/95 Balance	1,400	0
11 12 13	1996 Additions Adjustments 12/31/96 Balance	0 0 1,400	0
14 15 16	1997 Additions Adjustments 12/31/97 Balance	0 0 1,400	0
17 18 19	1998 Additions Adjustments 12/31/98 Balance	0 0 1,400	3,000
20 21 22	1999 Additions Adjustments 12/31/99 Balance	0 0 1,400	0 0 3,000

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: Page:

lule: A-12 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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
	Meter Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,267	1,267	1,267	1,534	1,534	1,534	1,801	1,246
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	3,500	3,500	3,500	3,500	3,500	3,500	3,767	3,767	3,767	4,034	4,034	4,034	4,301	3,746
	Property CIAC:														
6	Dist Reservoirs & Standpipes	. 0	0	0	0	0	0	0	0	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	3,500	3,500	3,500	3,500	3,500	3,500	3,767	3,767	3,767	4,034	4,034	4,034	4,301	3,746
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	3,150	3,150	3,150	3,150	3,150	3,150	3,450	3,450	3,450	3,750	3,750	3,750	4,050	3,427
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	6,600	6,600	6,600	6,600	6,600	6,600	6,633	6,633	6,633	6,667	6,667	6,667	6,700	6,631
16	Service Installation Fees	0	0	0	0	0	0	400	400	400	800	800	800	1,199	369
17	Total Cash CIAC	9,750	9,750	9,750	9,750	9,750	9,750	10,483	10,483	10,483	11,216	11,216	11,216	11,949	10,427
	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	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	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	9,750	9,750	9,750	9,750	9,750	9,750	10,483	10,483	10,483	11,216	11,216	11,216	11,949	10,427

Test Year Average balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: Page:

A-12 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:											1			
	Water Treatment Equipment	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500		2,500
2	Meter Fees	1,801	1,801	1,801	2,001	2,001	2,001	2,201	2,201	2,201	2,401	2,401	2,401	2,601	2,139
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	4,301	4,301	4,301	4,501	4,501	4,501	4,701	4,701	4,701	4,901	4,901	4,901	5,101	4,639
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	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	4,301	4,301	4,301	4,501	4,501	4,501	4,701	4,701	4,701	4,901	4,901	4,901	5,101	4,639
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	4,050	4,050	4,050	4,275	4,275	4,275	4,500	4,500	4,500	4,725	4,725	4,725	4,950	4,430
14	Other	4,000	4,000	0.00	0	0	4,210	4,500	0	0	0	0	0,720		0
	Main Extension Charge	6,700	6,700	6,700	6,725	6,725	6,725	6,750	6,750	6,750	6,775	6,775	6,775		6,742
	Service Installation Fees	1,199	1,199	1,199	1,499	1,499	1,499	1,799	1,799	1,799	2,099	2,099	2,099	2,399	1,707
16	Service installation rees	1,199	1,100	1,133	1,400	1,455	1,455		1,755	1,733	2,000	2,000	2,000	2,000	
17	Total Cash CIAC	11,949	11,949	11,949	12,499	12,499	12,499	13,049	13,049	13,049	13,599	13,599	13,599	14,149	12,880
	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	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	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 CIAC	0	0	ō	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	11,949	11,949	11,949	12,499	12,499	12,499	13,049	13,049	13,049	13,599	13,599	13,599	14,149	12,880

Test Year Average Balance

Rosalie Oaks

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

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Page: Preparer:

Robert M. Griffin

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

ii a projected year is employed, p	rovide preakdown for	test year,	base year and	intermediate	year aiso.
(4)	(0)	/01	443		(6)

	(1)	(2) Historica	(3) al Base Ye	(4) ar 2005	(5) Interme	(6) diate Yea	(7) r 2006	(8)	(9) d rate Ye	(10) ar 200 7
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER	Balance		710,001.00	Bararico		711100111	Balance		711100111
	Cash									
1	Water Treatment Equipment	418	0.00%	0	505	0.00%	0	598	0.00%	C
2	Meter Fees	106	0.00%	ō	165	0.00%	ō	223	0.00%	C
3	Main Extension Charge	0	0.00%	0	0	0.00%	ō	0	0.00%	(
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	(
5	Total Cash	524	-	0	670	-	0	822	-	
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	(
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	(
8	Services	0	0.00%	0	0	0.00%	0)	0	0.00%	1
9	Meters/Meter Installation	.0	0.00%	0	0	0.00%	0	0	0.00%	4
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	+
11	Total Property	0	-	0	0	-	0	0	-	
12	Total Water	524	-	0	670	-	0	822	-	
	SEWER									
	Cash								0.000/	
13	Treatment & Disposal Equipment	423	0.00%	0	612	0.00%	0	861	0.00%	
14	Other	0	0.00%	0	0	0.00%	0	0	0.00% 0.00%	
15	Main Extension Charge	771	0.00%	0	936	0.00%	0	1,104		
16	Service Installation Fees	0	0.00%	0	3	0.00%	0	34	0.00%	
17	Total Cash	1,194	_	0	1,551	_	0	1,999		(
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	
23	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%	
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	
27	Total Property	0	_	0	0	_	0	0	-	
28	Total Sewer	1,194	-	0	1,551	_	0	1,999	-	

Test Year Average Balance

Rosalie Oaks

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

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Florida Public Service Commission

Schedule: Page:

A-14 2 of 5

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.

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	374	381	389	396	403	410	418	425	432	440	447	454	462	418
2	Meter Fees	76	81	86	91	96	101	106	111	116	121	125	130	135	106
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	450	463	475	487	499	511	524	536	548	560	572	585	597	524
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	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
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	450	463	475	487	499	511	524	536	548	560	572	585	597	524
	SEWER														
	Cash														
	Treatment & Disposal Equipment	331	346	362	377	393	408	423	439	454	469	485	500	516	423
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	689	702	716	730	744	757	771	785	799	812	826	840	854	771
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194
	Property														
	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	0	0	0	0	0
	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194

Test Year Average Balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: Page:

e: A-14 3 of 5

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		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash	274			202						440		454	462	
1	Water Treatment Equipment	374 76	381	389	396	403	410	418	425	432	440 121	447 125	454 130		418 106
2	Meter Fees	76	81	86	91	96	101	106	111	116			130		
3	Main Extension Charge Service Installation Fees	0	0	0	0 0	0	0 0	0	0	0	0	0	0	-	0
4	Service installation Fees	U	U	U	U	U	U	0	U	U	U	U	·	, ,	U
5	Total Cash	450	463	475	487	499	511	524	536	548	560	572	585	5 597	524
	Property														
6	Dist Reservoirs & Standpipes	0	. 0	0	0	0	0	0	0	0	0	0	C		0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	C		0
8	Services	0	0	0	0	0	0	0	0	0	0	0	C		0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	C	_	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	C) 0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0		0	0
12	Total Water	450	463	475	487	499	511	524	536	548	560	572	585	5 597	524
	SEWER														
	Cash														
	Treatment & Disposal Equipment	331	346	362	377	393	408	423	439	454	469	485	500		423
14		0	0	0	0	0	0	0	0	0	0	0	C		0
	Main Extension Charge	689	702	716	730	744	757	771	785	799	812	826	840		771
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194
	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	C	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lift Stations	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	0	0	0	0	0	0	0	0	. 0	0	0	•	0
	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	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,020	1,049	1,078	1,107	1,136	1,165	1,194	1,224	1,253	1,282	1,311	1,340	1,369	1,194

Test Year Average Balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: Page: A-14 4 of 5

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.

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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	462	469	476	483	491	498	505	513	520	527	535	542		505
2	Meter Fees	135	140	145	150	155	160	165	170	174	179	184	189	194	165
3	Main Extension Charge	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	597	609	621	633	646	658	670	682	694	707	719	731	743	670
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0		0
7	T&D Mains	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	597	609	621	633	646	658	670	682	694	707	719	731	743	670
	SEWER														
	Cash														
	Treatment & Disposal Equipment	516	531	546	562	577	592	609	626	643	661	679	697	717	612
	Other	0	0	0	0	0	0	0	0	0	0	0	0	-	0
	Main Extension Charge	854	867	881	895	909	922	936	950	964	978	992	1,006		936
16	Service Installation Fees	0	0	0	0	0	0	1	2	3	5	7	9	11	3
17	Total Cash	1,369	1,398	1,427	1,456	1,486	1,515	1,546	1,578	1,609	1,643	1,678	1,712	1,748	1,551
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,369	1,398	1,427	1,456	1,486	1,515	1,546	1,578	1,609	1,643	1,678	1,712	1,748	1,551

Test Year Average Balance

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14 Page: Preparer:

5 of 5

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	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep_	Oct	Nov	Dec	Balance
	WATER														
	Cash														
	Water Treatment Equipment	549	557	565	574	582	590	598	606	615	623	631	639	647	598
	Meter Fees	194	199	204	209	214	219	223	228	233	238	243	248	253	223
	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	743	756	769	782	795	809	822	835	848	861	874	887	900	822
	Property														
	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	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
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	743	756	769	782	795	809	822	835	848	861	874	887	900	822
	SEWER														
40	Cash	717	740	700	700	040	024	950	004	000	025	004	987	4.045	004
	Treatment & Disposal Equipment Other	0	740 0	762 0	786 0	810 0	834 0	859 0	884 0	909 0	935 0	961 0	987	1,015 0	861 0
	Main Extension Charge	1.019	1,033	1,047	1,061	1,075	1,089	1,103	1,118	1,132	1,146	1,160	1,174	1,188	1,104
	Service Installation Fees	11	1,033	17	21	1,075	28	32	36	41	46	51	56	61	34
10	Service instantation rees			• • • • • • • • • • • • • • • • • • • •		24	20	32	30	41	40	3 1	30	01	34
17	Total Cash	1,748	1,787	1,827	1,868	1,909	1,951	1,994	2,038	2,081	2,126	2,172	2,217	2,264	1,999
	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	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
	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
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,748	1,787	1,827	1,868	1,909	1,951	1,994	2,038	2,081	2,126	2,172	2,217	2,264	1,999

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS

Schedule: A-15 Page: 1 of 1

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

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.

Yea	water Rate	Sewer Rate
effective '	1/1/06 8.889	% 8.88%

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

Rosalie Oaks 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

Rosalie Oaks 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)	(3)	(4)
		Historical Test Year	Intermediate Year	Projected Rate Year
Line		2005	2006	2007
No.	Description	Average	Average	Average
	Balance Sheet Accounts			
	For All Systems:	1 554 006	4 256 220	4 704 604
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
	Allowance for Bad Debts	(193,973) 27,141	(28,531) 581	(35,533)
3 4	Temporary Investments Materials & Supplies	9,893	0	(0) 0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
Ü	Тераутына	120,200	100,001	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
	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
12				
	Total Working Capital Balance Sheet			
	Total Working Capital Balance Sheet Accounts- All Systems	1,519,346	803,960	1,200,249
	Accounts- All Systems Allocation for this System: Note:	Allocation is by number	of customers of all syter	
13 14	Allocation for this System: Allocation Percentage - Water	Allocation is by number 0.256%	of customers of all syter 0.256%	ns in Aqua Utilies FL, Ir 0.256%
13 14 15	Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)	Allocation is by number 0.256% 5,553	of customers of all syter 0.256% 5,531	ns in Aqua Utilies FL, Ir 0.256% 6,991
13 14 15	Allocation for this System: Allocation Percentage - Water	Allocation is by number 0.256% 5,553	of customers of all syter 0.256%	ns in Aqua Utilies FL, Ir 0.256%
13 14 15	Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)	Allocation is by number 0.256% 5,553	of customers of all syter 0.256% 5,531	ns in Aqua Utilies FL, Ir 0.256% 6,991
13 14 15 16	Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)	Allocation is by number 0.256% 5,553 1,659	of customers of all syter 0.256% 5,531 3,471	ns in Aqua Utilies FL, In 0.256% 6,991 3,915
13 14 15 16 17 18	Accounts- All Systems Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553	of customers of all syter 0.256% 5,531 3,471 0.256%	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256%
13 14 15 16 17 18	Accounts- Ali Systems Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553	of customers of all syter 0.256% 5,531 3,471 0.256% 5,531	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991
13 14 15 16 17 18 19	Accounts- Ali Systems Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659	0.256% 5,531 3,471 0.256% 5,531 3,471	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991 3,915
13 14 15 16 17 18 19	Accounts- Ali Systems Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659	0,256% 5,531 3,471 0,256% 5,531 3,471 2,513	ns in Aqua Utilies FL, In 0.256% 6,991 3,915 0.256% 6,991 3,915
13 14 15 16 17 18 19	Accounts- Ali Systems Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659	0.256% 5,531 3,471 0.256% 5,531 3,471	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991 3,915
13 14 15 16 17 18 19	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578
13 14 15 16 17 18 19 20 21	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513	ns in Aqua Utilies FL, In 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578
13 14 15 16 17 18 19	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578
13 14 15 16 17 18 19 20 21	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578
13 14 15 16 17 18 19 20 21 22 23	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774 0 0 0	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513 2,513	ns in Aqua Utilies FL, In 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578
13 14 15 16 17 18 19 20 21	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513 0 0	ns in Aqua Utilies FL, Ir 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578
13 14 15 16 17 18 19 20 21 22 23	Accounts- All Systems Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer Total Balance Sheet CWC-this system	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774 0 0 0 0 1,345 5,289	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513 0 0	ns in Aqua Utilies FL, In 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578 0 0
13 14 15 16 17 18 19 20 21 22 23	Accounts- Ali Systems Allocation for this System: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	Allocation is by number 0.256% 5,553 1,659 0.256% 5,553 1,659 774 774 0 0 0	0.256% 5,531 3,471 0.256% 5,531 3,471 2,513 2,513 2,513	ns in Aqua Utilies FL, In 0.256% 6,991 3,915 0.256% 6,991 3,915 5,578 5,578 0 0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Schedule: Page:

A-18 1 of 3

Preparer: Robert M. Griffin

Rosalie Oaks
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.

	(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
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
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
9	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.

Florida Public Service Commission Schedule: A-18

Rosalie Oaks 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: Page: Preparer:

2 of 3 Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) 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
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	77,421,505
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	13,489,866
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
										_,000,000	2,000,000	2,000,000	2,000,000	2,000,000	1,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	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	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	O O	0	12,925
12		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
17	Prelim Survey & Investigation Chgs	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
20	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)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22 23									. , . ,	· · · ·	(,/	(- , ,	(-1)		(0),
24	TOTAL DEFERRED DEBITS	2 402 050	2.440.000	2 205 755	0.000.000	0.007.070									
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

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Rosalie Oaks 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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Prior Year												Test Year Enc	Average
No.	ASSETS	12/31/06	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	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
0	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	(29,122)	(32,293)	(33,034)	(33,290)	(30,003)	(37,400)	(30,526)	(33,232)	(34,921)	(30,070)	(30,040)	(30,733)	(30,670)	(00,000)
12	Materials & Supplies	0	ő	0	0	Õ	Ô	n	o o	n	ñ	0	0	ő	Ö
13	Temporary Investments	(0)	(0)	(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
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	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
															77,668,892
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	11,000,092

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Rosalie Oaks
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-19
Page: 1 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	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8 /31 <u>/</u> 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														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14.801,624)	(14.709.858)	(14.656.402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital	(- 1 17- 17	(((, , , , , , , , , , , , , , , , , , ,	(,,,	, ,	, , ,,,		(- , , ,	, , , ,				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	0	0	0	0	0	0	0
	Annuata Durable	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
0	Accounts Payable 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	1,407,020 N	1,784,755
9	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
10		(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)	
11	Accrued Taxes	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	(255,913)
12	Accrued Interest	15,604	12,270	13,037	0 11,141	5,265 0	7,110	9,132	11,343	12,000	14,730	10,924	19,202	17,305	12,822
13	Accrued Dividends	005.074	040.500	604.676	_	•	_		418,091	479,975	274 404	-	400.004	E24 400	444.700
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		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)	(10,525,056)	(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
13	Accomplated balened meaning value	000,20	000,40	000,20	000,20	400,20	000,407	000,00	000,00	350,00		555,25	000,25	(101,021)	250,1 17
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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Rosalie Oaks 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-19 2 of 3

Page: Preparer: Robert M. Griffin

Common Stock Issued 52,724,742 52,724,	(15) ad Average	(14) Test Year End	(13)	(12)	(11)	(10)	(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2) Prior Year	(1)	
1 Common Slock Issued 52,724,742	Balance		11/30/06	10/31/06	9/30/06	8/31/06	7/31/06	6/30/06	5/31/06	4/30/06	3/31/06	2/28/06	1/31/06		Liabilities	Line
Preferred Stock Issued 3 Additional Paid in Capital 6,927,553 6,931,392 8,171,620 8,96,527 8,352,772 9,347,932 10,155,891 11,158,353 11,971,525 11,677,611 (8,243,785) (7,013,863) (4,849,684) 4 Retained Earnings (14,614,037) (14,434,244) (14,317,005) (14,202,746) (14,086,928) (14,081,027) (14,002,606) (13,999,732) (13,996,858) (13,993,984) (13,920,854) (13,847,723) (13,774,555) 5 Other Equity Capital 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 50,659,409 50,408,369 30,560,103 31,863,156 34,100,465 TOTAL LONG TERM DEBT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Daiding	1231100	11/30/00	10/3//00	3/30/00	0/31/00	7731700	0/30/00	3/3/1/06	4/30/00	3/3//00	2720700	1/31/00	12/3 1/03	Ciabilities	140.
Additional Paid 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) (4,849,684 Retained 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) (13,999,844) (13,993,984) (13,992,854) (13,847,723) (13,747,555) (13,847,723) (13,747,555) (14,002,606) (13,999,732) (13,996,858) (13,999,884) (13,993,984) (13,993,884) (13,993,984) (13	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	Common Stock Issued	1
Hetaned 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) (0														Preferred Stock Issued	2
Contributions in Aid of Construction TOTAL CURRENT & ACC LIABILITIES O	3) 5,660,295	(4,849,688)	(7,013,863)	(8,243,785)	11,677,611	11,971,525	11,158,353	10,155,891	9,347,932	8,352,772	8,996,527	8,171,620	6,931,392	6,927,553	Additional Paid in Capital	3
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 34,100,466 TOTAL LONG TERM DEBT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3) (14,099,257)	(13,774,593)	(13,847,723)	(13,920,854)	(13,993,984)	(13,996.858)	(13,999.732)	(14,002,606)	(14,081,027)	(14,086,928)	(14,220,746)	(14,317.005)	(14,434,244)	(14,614,037)	Retained Earnings	4
TOTAL LONG TERM DEBT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0														Other Equity Capital	5
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 7	1 44,285,781	34,100,461	31,863,156	30,560,103	50,408,369	50,699,409	49,883,363	48,878,027	47,991,646	46,990,586	47,500,523	46,579,358	45,221,891	45.038,257	TOTAL EQUITY CAPITAL	6
9 Accis & Int. Payable-Assoc Cos 0 1,236,389 822,812 (662,984) 990,233 803,106 898,341 724,883 705,606 996,372 750,000 750,000 750,000 100 Customer Deposits 625,567 632,356 629,557 624,200 626,598 634,358 623,482 600,000 6	1 4,850,795	22,733,641	20,163,348	20,163,348	0	0	0	0	Ö	0	0	0	. 0	0	TOTAL LONG TERM DEBT	7
9 Accis & Int. Payable-Assoc Cos 0 1,236,389 822,812 (662,984) 990,233 803,166 898,341 724,883 705,606 996,372 750,000 750,000 750,000 100 Customer Deposits 625,567 632,356 629,557 624,200 626,598 634,358 623,482 600,000 6																
10 Customer Deposits 625,567 632,356 629,657 624,200 626,598 634,358 623,482 600,000 6														1.467,620		8
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 1,781,685 12 Accrued Interest 17,385 13,635 13,635 13,056 12,566 5,686 7,730 10,144 17,385 17														0		9
Accrued Interest 17,385 13,635 13,635 13,635 12,566 5,686 7,730 10,144 17,385 1																10
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 4,105,560 Other Deferred Credits & Oper. Reserves 0 0 0 0 0 0 0 0 0 0 0 0 0 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 4,105,560 Other Deferred Credits & Oper. Reserves 0 0 0 0 0 0 0 0 0 0 0 0 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 4,105,560 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
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 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 14,193	17,385	17,385	17,385	17,385	17,385	17,385	10,144	7,730	5, 686	12,566	13,056	13,635	17,385		12
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 4,105,567 (10,525) (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) (151,521)	0															13
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	395,963	431,500	356,500	321,500	344,148	351,297	420,862	376,263	403,902	357,110	336,125	476,753	450,083	521,482	Misc. Current & Accrued Liabilities	14
17 Contributions in Aid of Construction 26,035,036 26,065,848 26,094,056 26,483,709 26,522,798 26,552,878 26,421,227 26,509,977 26,601,147 26,462,949 26,4	5 2,643,701	4,105,565	2,561,097	3,172,097	3,594,090	2,584,291	2,587,229	2,461,594	2,885,595	2,735,945	633,089	2,146,660	2,593,229	2,307,638	TOTAL CURRENT & ACC LIABILITIES	15
17 Contributions in Aid of Construction 26,035,036 26,065,848 26,094,056 26,483,709 26,522,798 26,552,878 26,421,227 26,509,977 26,601,147 26,462,949 26,4	1 0		<u> </u>	<u> </u>	·		<u></u>	n	n			n	<u> </u>		Other Deferred Credits & Oner Reserves	16
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) (11,517,81) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521)															Other belance dicate a spent has a tro-	,,
19 Accumulated Deferred Income Taxes (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521) (151,521)	26,406,806	26,612,949	26,462,949	26,462,949	26,462,949	26,601,147	26,509,977	26,421,227	26,552,878	26,522,798	26,483,709	26,094,056	26,065,848	26,035,036	Contributions in Aid of Construction	17
	5) (11,007,509)	(11,517,815)	(11,432,899)	(11,348,462)	(11,235,884)	(11,158,225)	(11,081,163)	(11,004,101)	(10,928,013)	(10,838,993)	(10,767,430)	(10,670,874)	(10,588,703)	(10,525,056)	Less: Accum Amort of CIAC	18
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 15,209,28		1,757,224		(151,521)		(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)		Accumulated Deferred Income Taxes	_
	15,291,006	15,209,283	15,083,022	15,160,680	15,238.339	15,111,481	15,188,543	15,265,605	15,473,344	15,532,284	15,564,758	15,271,661	15,325,624	15.358,459	Total CIAC & Def Taxes	20
21 TOTAL EQUITY CAPITAL & LIABILITIES 62,704,354 63,140,744 63,997,679 63,698,369 65,258,815 66,655,527 67,659,135 68,395,181 69,240,798 69,056,228 69,670,621 76,148,94	67,071,283	76.148.948	69.670.621	69.056.228	69.240.798	68.395.181	67.659.135	66,605,227	66,350,585	65,258,815	63,698,369	63.997.679	63,140,744	62.704.354	TOTAL FOLLITY CAPITAL & LIABILITIES	21

Preparer:

2cµeqn|e:

Robert M. Griffin € to € 61-A

Florida Public Service Commission

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

Test Year Ended 2007 Historical [] Projected [X
Docket No. 060368-WS
Rosalie Oaks

intermediate years, if not already shown.
requested. Provide same for historical base of

Common place Comm	Z68,833,TT	657, 231, 67	466,468,87	788,028,87	79,133,162	838,916,87	78,088,395	081,344,87	£90,117,87	€60,386,37	959,519,656	76,219,230	924,081 , 87	846,841,87	ZOTAL EQUITY CAPITAL & LIABILITIES	23
Parket P	16,764,648	404,880,71	16,892,070	688,166,61	807,150,71	755,858,81	864,206,81	694,476,81	16,778,440	295,348,31	16,914,685	808,717,81	16,785,083	15,209,283	Tolal CIAC & Def Taxes	50
Common Block Beared Collect Defended Charles & Oper Reserves Collect Equity Capital Source Learning Payers Collect Equity Capital Source Learning Payers Collect Equity Capital Source Capital So															_ ,, , _ , , , ,	
Common Sinck Issued	27,061,411	27,672,949	27,407,949	949,704,7S	27,407,949	949,S41,7S	27,142,949	27,142,949	949,778,84	6 ≯ 6,778,8∆	949,778,32	26,612,949	26,612,949	949,219,949	Contributions in Aid of Construction	1 1
Forward States of Control Davids States of Con	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Deferred Credits & Oper. Reserves	91
Periented Stock Issued Additional Paid in Capital Additi	897,778,2	2,509,210	2,493,763	3.040,136	2,947,693	3,007,852	2,849,866	2,835,214	2,947,169	2,695,022	588,077,2	2,718,986	2,489,622	4,105,565	TOTAL CURRENT & ACC LIABILITIES	Ş١ ·
Palaines Assoc Cos Solvinos Brian Capital Payable Assoc Cos Solvinos Brian Payable Assoc Cos Solvinos Brian Capital Payable Assoc Cos Solvinos Brian Capital Payable Assoc Cos Solvinos Brian Capital Payable Assoc Cos Solvinos Brian Payable Assoc Cos Solvinos Brian Capital Payable Assoc Cos Solvinos Brian Payable As	0 468,304	870,684	374,325	272,7 <i>E</i> E	361,355	368,862	506,144	395,076	760,454	396,47£	352,931	165'005	782,274	431,500		
Palaines Hours with the Equity Capital Found Fou	17,385	17,385	17,385	385,71	17,385	386,71	17,385	385,71	17,385	17,385	385,71	17,385	17,385	17,385		15
Palaintee Brainings A Manage A Manage Brain Brail Replace Remings Brained Elamings A Manage Brained Elamings Brained Elamings A Manage Brained Elamings Brained	693,933	288,750	325,053	931,756	818,952	209,178	972,048	672,753	889,887				029,642			
Politides	000,009	000'009	000,009	000,000	000'009											10
Priorites Prio	750,000	000,027	000'052	750,000	000,027	000,027	000,027	750,000	000,037	000,027	000,027	750,000	750,000	000,027		6
Common Stock Issued Capitive Capitor Ca	S19'60t	400'000	400,000	400,000	400,000	400,000	400'000	000,004	000,004	000,001	000,001	400,000	000,000	252'000	Accounts Payable	8
968994 A Direct Featured Elamings	23,234,600	838,828,858	23,661,504	23,661,504	\$3'661,50¢	23,454,599	23,454,599	665,424,ES	22,198,235	22,198,235	22,198,235	122,733,641	149,657,55	149,667,52	TATAL LONG TERM DEBT	Z
Parage Average Find Average Av	778,197,4£	35,740,287	35,487,597	35,181,354	35,492,256	35,020,890	564,878,45	36,181,35	34,094,219	34,553,274	54,356.853	34,048,794	180,271, <u>4</u> 5	34,100,461	TOTAL EQUITY CAPITAL	9
9erao A brilded Elemings (18.84) (18.8	0														Other Equity Capital	G
Liabilities Professered Common Stock Issued 0.5 (2.91.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.20.1.355) (2.8.5.2.259) (2.8.5.2.25		(010,140,01)	(cec,+1c,11)	(080,411,11)	(cec,4/e,11)	(\$66,471,41)	(12,374,593)	(25/4/293)	(15,774,593)	(566,4/6,ST)	(585,471,5T)	(566,4/5,51)	(566,4/6,5F)	(566,411,6F)		t-
Liabilities Prior Year No. Liabilities 12.7.07.0																ŗ
Liabilities Prior Year 10,710,71	(200 891 9)	(3 136 030)	(633 633 37	(302 632 3)	(600 236 37	(6 500 350)	(372 727 37	(130 030 17	(000 330 3)	(220 007 37	1500 070 27	(220 700 2)	(000 020 7)	1005 020 27		7
Frue Bulot Year Test Year End Average	S47,4S7,S2	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	S47,4S7,S8	52,724,742	52,724,742	52,724,742	52,724,742		i
			10/06/11	10/15/01	20/08/6	70/15/8	70/16/7	Z0/0E/9	20/18/9	4/30/07	3/31/07	2/28/07	10/15/1		səhilidəiJ	
			(EL)	(21)	(11)	(01)	(6)	(8)	(7)	(9)	(5)	(4)	(3)		(L)	θuịŢ

Rosalie Oaks NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
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Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	76
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Schedule of Allocated Expenses	B-12	80
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Schedule of Water Net Operating Income

Rosalie Oaks 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line		Per Books	Utility Test Year	Adjusted Test Year	Adjustments	Adjusted Intermd, Yr	Adjustments	Adjusted Rate Year	Requested Revenue	Requested Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	14,504	114	14,619	1,394	16,013	330_	16,343	47,771	64,114	B-4
2	Operation & Maintenance	23,840	234	24,073	(4,331)	19,742	21,752	41,494	706	42,199	B-5
3	Depreciation, net of CIAC Amort.,U&U	2,698	152	2,850	1,008	3,858	1,435	5,293	0	5,293	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
- 5	Taxes Other Than Income	1,266	0	1,266	(222)	1,044	2,000	3,044	2,150	5,194	B-15
6	Provision for Income Taxes	(5,130)	(171)	(5,301)	1,638	(3,663)	(9,813)	(13,475)	17,014	3,538	C-1
7	OPERATING EXPENSES	22,673	215	22,888	(1,907)	20,981	15,374	36,355	19,869	56,225	
8	NET OPERATING INCOME	(8,169)	(101)	(8,269)	3,301	(4,968)	(15,044)	(20,013)	27,902	7,889	
9	RATE BASE	35,834	20,713	56,547	12,965	69,512	27,030	96,542		96,542	A-1
10	RATE OF RETURN	-22.80%	=	-14.62%					:	8.17%	

Schedule of Sewer Net Operating Income

Rosalie Oaks 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		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	21,245	316	21,561	1,261	22,822	481	23,303	89,294	112,597	B-4
2	Operation & Maintenance	36,430	632	37,063	(8,358)	28,705	18,082	46,787	1,319	48,105	B-6
3	Depreciation, net of CIAC Amort.,U&U	2,087	642	2,728	1,080	3,809	6,602	10,411	0	10,411	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	2,369	0	2,369	(704)	1,665	4,434	6,100	4,018	10,118	B-15
6	Provision for Income Taxes	(7,612)	(374)	(7,986)	3,762	(4,224)	(13,845)	(18,069)	31,706	13,638	C-1
7	OPERATING EXPENSES	33,274	900	34,174	(4,219)	29,955	15,273	45,228	37,043	82,271	
8	NET OPERATING INCOME	(12,029)	(584)	(12,613)	5,480	(7,133)	(14,792)	(21,925)	52,251	30,326	
9	RATE BASE	11,658	32,576	44,234	46,881	91,114	270,273	361,388		361,388	A-2
10	RATE OF RETURN	-103.18%		-28.51%		•			;	8.39%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: **B**-3 Page:

1 of 5 Preparer: Jack Schreyer

Historical [X] Projected []

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

	(1)	•	(2)	(3)	(4)
Line No.	Description		Water	Sewer	Supporting Schedules
	UTILITY TEST YEAR ADJUSTME	NTS - 2005			
1	A. REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	114_	316	
3	TOTAL		114	316	
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	0	0	
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.	34	34	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	439	430	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	(239)	169	
12	TOTAL		234	632	
13					
14	C. DEPRECIATION NET OF AMORTIZ				B-13, B-14
15	UPIS depreciation based on adjust		196	773	
16		ted balances and rates based on PSC UPIS lives	(43)	(132)	
17	TOTAL		152	642	
18	D 1110DTTT1T1011				
19	D. AMORTIZATION			_	
20 21	•		0	0	
22	- TOTAL		0	0	
23	TOTAL		Ü	U	
23	E. TAXES OTHER THAN INCOME TA	v			B-15
25	Payroll tax adjustment	^	0	0	D-12
26	Property Tax adjustment for Fut	ure like plant	0	0	
27	TOTAL	ore ese plant			
28	701712		· ·	U	
29	F. INCOME TAXES				
30	Income tax impact of the adjustr	ments to per book income	(171)	(374)	C-1
31	TOTAL		(171)	(374)	٠,
32			/	(5. 1)	
33	TOTAL INCOME ADJUSTMENTS		330	1,215	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
Page: 4 of 5
Preparer: Jack Schreyer

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

ine	(1)		(2) 2007	(3) 2007	(4) Supporting
Vo.	Description	·	Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2007			E 40
	A. REVENUES		200	404	E-13
2	Customer growth	_	330	481 481	
3	TOTAL		330	401	
4	D ODERATIONS & MAINTENANCE				B-5, B-6
_	B. OPERATIONS & MAINTENANCE Salaries & Wages - Employees	Adj. to include filling open positions and to add	17,141	12,719	D-3, D-0
6 7	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(58)	(64)	
, 8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	454	637	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536%	228	80	
9	Total adda Trate To area Tradition	for water and 2.003 for sewer			
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	486	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	40	185	
2	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	64	137	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	54	73	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	114	166	
5	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	2	22	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	26	4	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	11	93	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	248	197	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	29	25 56	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	92 15	56 7	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% Adj. to '07plan, alloc'd by ERCs, increase 1.755%	15	38	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% Adj. to '07plan, alloc'd by ERCs, increase 29.843%	143	103	
23	Transportation Expenses Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	4	5	
24 25	Insurance - Verlicie Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% Adj. to '07plan, alloc'd by ERCs, increase 7.195%	21	17	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	0	3	
27	insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	5	Ő	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	1	0	
29	Reg. Comm. Exp Rate Case Amort.	See MFR Schedule B-12	0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated	(41)	(51)	
	·	reduction of delinquencies in 2007.			
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	581	458	
33	Non-recurring 2005 Bonus True-up		32	31	
34	Purchased Power Rate Increase Pass		88	249	
35	Contractual Services - Other	Customer Call Center conversion	765	749	
36	Reg. Comm. Exp Rate Case Amort.	0.4 0.4 0.4	1,759	1,722	
37	<u>-</u>	ense reclassifications; Cust. Call Center conversion	(69) 21,752	(67) 18,082	
38 39	TOTAL		21,732	10,062	
39 40	C. DEPRECIATION NET OF AMORTIZATION	ON OF CIAC (Liced & Useful)			B-13, B-1
41	Depreciation expense adjusted for plan		1,446	6,739	D 10, D 1
42	CIAC amortization adjusted for addition		(11)	(137)	
43	TOTAL	-	1,435	6,602	
44					
45	D. AMORTIZATION				
46	-		0	0	
47	-	-	0	0	
48	TOTAL		0	0	
49	E TAMES STORE THAT				D 45
50	E. TAXES OTHER THAN INCOME TAX	the state of the	45	20	B-15
51	RAF on revenue from customer grov	vtn and rate index	15	22	
52 53	Payroll tax adjustment Proporty toyon appointed with plant	additions	1,417 568	1,050 3,362	
53 54	Property Tax adjustment for Future I		0	3,362	
54 55	 Property Tax adjustment for Future to TOTAL 	JSC Plant	2,000	4,434	
56	IOIAL		2,000	4,404	
	F. INCOME TAXES				
	Income tax impact of the adjustment	s to per book income	(9,813)	(13,845)	C-1
	moonie tax impact of the aujustillent	to to bot poor intoffic			٠.
	TOTAL		(9.81.3)	(10.040)	
58 59 60	TOTAL		(9,813)	(13,845)	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: Page: B-3

5 of 5

Preparer: Jack Schreyer

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

	(1)		(2)	(3)	(4)
Line			2007	2007	Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment	_	47,771	89,294	
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		706	1,319	
6					
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,150	4,018	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		16,343	23,303	
12	Plus Required Revenue Adjustment	_	47,771	89,294	
13	Rate Year Revenue at Proposed Rates		64,114	112,597	
14					
15	Less Operating Expenses Before Income Taxes		(52,686)	(68,634)	
16	Less Interest Expense		(2,256)	(8,613)	
17	Taxable Income	_	9,171	35,351_	
18	Income Tax at Composite Rate of	38.58%	3,538	13,637	
19	Less income Tax at Present Rates		13,475	18,069	
20					
21	Income Tax Adjustment	=	17,013	31,705	

Rosalie Oaks 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	594	585	781	417	315	224	109	1,564	649	373	345	739	6,697
2	603	Salaries & Wages - Officers, Exec.	0	15	34	22	20	25	21	15	27	20	24	(53)	168
3	604	Employee Pensions & Benefits	156	166	211	186	197	166	155	162	188	136	209	38	1,968
4	610	Purchased Water	0	0	293	104	76	152	95	0	190	89	138	193	1,331
5	615	Purchased Power	67	62	126	83	69	78	62	44	74	62	62	112	902
6	616	Fuel for Purchased Power	0	0	2	1	0	1	1	0	1	1	1	1	8
7	618	Chemicals	0	19	42	6	5	9	6	0	12	5	8	45	158
8	620	Materials & Supplies	91	0	14	5	4	383	5	381	9	39	7	9	946
9	631	Contractual Services - Engineering	0	0	3	1	1	1	1	0	2	1	1	2	13
10	632	Contractual Services - Accounting	24	15	47	26	23	153	46	36	82	36	51	64	603
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	1
12	634	Contractual Services - Mgmt. Fees	0	148	350	247	268	280	250	253	243	274	359	349	3,021
13	635	Contractual Services - Testing	185	68	221	79	76	16	415	95	388	9	149	88	1,788
14	636	Contractual Services - Other	76	75	410	56	205	580	195	1,062	169	135	151	174	3,287
15	641	Rental of Building/Real Prop.	0	0	19	7	5	10	6	0	12	6	9	13	86
16	642	Rental of Equipment	0	0	1	0	0	1	0	0	1	0	1	1	6
17	650	Transportation Expenses	0	71	144	100	102	113	126	92	155	126	144	100	1,274
18	656	Insurance - Vehicle	0	6	11	8	7	8	8	6	9	7	8	9	87
19	657	Insurance - General Liability	0	11	20	14	13	16	14	11	17	14	15	17	161
20	658	Insurance - Workman's Comp.	0	9	9	9	9	9	8	8	8	8	8	8	93
21	659	Insurance - Other	0	8	14	10	10	11	10	8	12	10	11	12	117
22	660	Advertising Expense	0	0	1	0	0	1	0	0	1	0	0	1	4
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	0	0	5	2	1	2	2	0	3	1	2	3	21
26	675	Miscellaneous Expense	52	8	94	431	13	28	359	(1)	35	16	25	36	1,096
27		TOTAL WATER O & M EXPENSES	1,245	1,266	2,852	1,814	1,421	2,267	1,894	3,736	2,286	1,368	1,730	1,960	23,840

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Historical [] Projected [X]

Schedule Year Ended: 12/31/2006

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	Annuai
1	601	Salaries & Wages - Employees	155	381	437	246	501	346	522	154	143	166	149	54	3,253
. 2	603	Salaries & Wages - Officers, Exec.	23	19	(13)	20	20	20	21	8	7	9	8	1	142
3	604	Employee Pensions & Benefits	149	164	225	194	174	178	201	32	32	35	32	17	1,433
4	610	Purchased Water	122	63	74	77	80	73	98	121	117	140	120	13	1,098
5	615	Purchased Power	106	82	- 101	23	87	71	80	55	56	57	53	33	806
6	616	Fuel for Purchased Power	444	0	0	0	0	0	1	1	1	1	1	0	450
7	618	Chemicals	332	4	38	27	17	5	76	11	11	13	11	5	549
8	620	Materials & Supplies	6	3	18	334	4	3	5	57	58	56	55	50	646
9	631	Contractual Services - Engineering	· 1	1	1	1	1	1	1	5	5	5	5	4	31
10	632	Contractual Services - Accounting	30	82	53	53	30	53	56	28	29	28	26	14	483
11	633	Contractual Services - Legal	0 .	0	0	0	0	0	0	0	0	0	0	1,399	1,400
12	634	Contractual Services - Mgmt. Fees	226	220	209	202	230	231	125	44	42	51	44	5	1,628
13	635	Contractual Services - Testing	81	6	143	76	8	76	108	164	168	159	157	146	1,293
14	636	Contractual Services - Other	146	132	405	(144)	132	130	140	318	323	311	305	267	2,466
15	641	Rental of Building/Real Prop.	8	4	5	5	5	5	6	8	8	9	8	1	71
16	642	Rental of Equipment	1	0	0	0	0	0	0	1	1	1	1	0	5
17	650	Transportation Expenses	123	104	104	58	15	18	18	22	21	26	22	2	535
18	656	Insurance - Vehicle	5	4	4	4	4	4	5	2	2	2	2	0	39
19	657	Insurance - General Liability	33	31	31	31	31	31	32	4	4	4	4	0	236
20	658	Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35
21	659	Insurance - Other	12	10	11	11	11	11	11	3	3	3	3	0	87
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4
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	2	1	1	1	1	1	2	26	26	27	27	25	141
26	675	Miscellaneous Expense	31	11	15	14	13	13	19	550	561	532	528	507	2,793
27		TOTAL WATER O & M EXPENSES	2,043	1.328	1,866	1,238	1.370	1,275	1,530	1,615	1,617	1,636	1,560	2,545	19,623

Rosalie Oaks 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	1,734	1,672	1,684	1,687	1,690	1.683	1,709	1,733	1,728	1,753	1,732	1,621	20,426
2	603		9	5	6	6	6	6	8	9	9	11	9	1	84
3	604		192	206	277	241	219	221	248	60	58	63	60	40	1,887
4	610	Purchased Water	148	76	89	93	96	89	118	147	141	170	146	15	1,327
5	615	Purchased Power	123	95	117	27	101	82	93	64	65	66	62	38	931
6	616	Fuel for Purchased Power	507	0	1	1	1	1	1	1	1	1	1	0	514
7	618	Chemicals	361	5	41	30	19	5	82	13	13	14	14	6	603
8	620	Materials & Supplies	7	4	21	392	5	4	6	67	68	65	64	58	760
9	631	Contractual Services - Engineering	1	1	1	1	1	1	1	5	5	6	5	4	33
10	632	Contractual Services - Accounting	33	83	55	55	33	55	58	31	31	32	29	15	509
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,410	1,411
12	634	Contractual Services - Mgmt. Fees	260	252	239	231	263	263	144	53	51	62	53	6	1,875
13	635	Contractual Services - Testing	83	8	145	78	10	77	110	168	172	163	161	148	1,322
14	636	Contractual Services - Other	155	137	413	(139)	139	136	147	329	334	323	315	270	2,558
15	641	Rental of Building/Real Prop.	10	5	6	6	6	6	8	10	9	11	9	1	86
16	642	Rental of Equipment	1	0	0	0	0	0	1	1	1	1	1	0	6
17	650	Transportation Expenses	158	135	134	75	18	23	22	27	26	31	27	3	677
18	656	Insurance - Vehicle	5	4	4	4	5	4	5	2	2	3	2	0	42
19	657	Insurance - General Liability	35	33	34	34	34	- 34	35	4	4	5	4	0	257
20	658	Insurance - Workman's Comp.	5	5	5	5	5	5	5	0	0	0	0	0	35
21	659	Insurance - Other	12	11	11	11	11	11	12	3	- 3	4	3	0	92
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	1	0	0	4
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	2	1	1	1	2	1	2	17	17	19	18	16	99
26	675	Miscellaneous Expense	38	13	17	17	16	17	22	665	679	642	638	613	3,376
27		TOTAL WATER O & M EXPENSES	3,880	2,752	3,301	2,856	2,678	2,724	2,835	3,410	3,418	3,444	3,354	4,266	38,918

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

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule: B-6 Page:

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

1 of 4

Historical [X] Projected [X]

Preparer: Jack Schreyer

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

		(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		Adjustments	Adjusted	Budgeted		Adjustments	Adjusted
1	701	Salaries & Wages - Employees	13,954	0	13,954	4.715	(9,239)	31	4,746	17.465	12,719	31	17,496
2	703	Salaries & Wages - Officers, Exec.	121	Ö	121	111	(10)	0	111	47	(64)	0	47
3	704	Employee Pensions & Benefits	2,872	0	2,872	2.786	(86)	0	2,786	3.423	637	0	3,423
4	710	Purchased Sewage Treatment	366	Ô	366	385	19	0	385	465	80	0	465
5	711	Sludge Removal Expense	737	0	737	2,460	1.723	Õ	2,460	2,946	486	0	2,946
6	715	Purchased Power	2.841	Õ	2.841	2.713	(128)	242	2,955	3,140	185	249	3,389
7	716	Fuel for Power Production	3	0	3	660	657	0	660	797	137	0	797
8	718	Chemicals	1,240	0	1,240	792	(448)	0	792	865	73	0	865
9	720	Materials & Supplies	609	0	609	941	333	0	941	1,107	166	0	1,107
10	731	Contractual Services - Engineering	151	0	151	235	84	0	235	257	22	0	257
11	732	Contractual Services - Accounting	556	0	556	378	(178)	0	378	383	4	0	383
12	733	Contractual Services - Legal	15	0	15	449	435	0	449	543	93	. 0	543
13	734	Contractual Services - Mgmt. Fees	2,966	0	2,966	1,384	(1,582)	0	1,384	1,581	197	0	1,581
14	735	Contractual Services - Testing	1,289	0	1,289	1,098	(191)	0	1,098	1,123	25	0	1,123
15	736	Contractual Services - Other	6,794	0	6,794	5,940	(854)	0	5,940	5,996	56	749	6,745
16	741	Rental of Building/Real Prop.	69	0	69	34	(35)	0	34	41	7	0	41
17	742	Rental of Equipment	33	0	33	184	152	0	184	222	38	0	222
18	750	Transportation Expenses	1,206	34	1,240	346	(894)	0	346	449	103	0	449
19	756	Insurance - Vehicle	77	0	77	43	(34)	0	43	48	5	0	48
20	757	Insurance - General Liability	142	0	142	220	78	0	220	237	17	0	237
21	758	Insurance - Workman's Comp.	109	0	109	51	(58)	0	51	54	3	0	54
22	759	Insurance - Other	103	0	103	63	(40)	0	63	63	0	0	63
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	1,722	1,722
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	430	430	243	(187)	0	243	192	(51)	0	192
27	775	Miscellaneous Expense	178	169	347	2,198	1,851	2	2,200	2,658	458	(67)	2,591
28		TOTAL SEWER O & M EXPENSES	36,430	632	37,063	28,430	(8,632)	275	28,705	44,102	15,397	2,685	46,787

Rosalie Oaks 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	Mav	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1.585	1.353	942	907	972	1,183	544	885	1.760	1,286	1,096	1,439	13,954
2	703	Salaries & Wages - Officers, Exec.	0	15	23	18	17	19	18	15	20	16	19	(60)	121
3	704	Employee Pensions & Benefits	214	224	283	250	266	323	304	414	(157)	247	408	95	2,872
4	710	Purchased Sewage Treatment	0	0	80	29	21	42	26	0	52	24	38	53	366
5	711	Sludge Removal Expense	0	0	162	58	42	84	53	0	105	49	77	107	737
6	715	Purchased Power	205	185	300	227	202	220	63	369	290	237	248	296	2,841
7	716	Fuel for Power Production	0	0	1	0	0	0	0	0	0	0	0	0	3
8	718	Chemicals	0	162	157	49	36	43	45	0	90	42	65	551	1,240
9	720	Materials & Supplies	46	0	298	6	4	8	5	0	10	47	185	(1)	609
10	731	Contractual Services - Engineering	0	0	2	17	16	17	17	16	17	16	17	17	151
11	732	Contractual Services - Accounting	24	15	37	23	21	147	43	36	75	33	46	57	556
12	733	Contractual Services - Legal	0	0	3	1	1	2	1	0	2	1	2	2	15
13	734	Contractual Services - Mgmt. Fees	0	148	338	243	265	274	246	253	235	271	353	341	2,966
14	735	Contractual Services - Testing	77	118	109	89	85	94	88	77	98	241	92	121	1,289
15	736	Contractual Services - Other	76	350	868	721	272	399	524	660	789	1,124	769	243	6,794
16	741	Rental of Building/Real Prop.	0	0	15	5	4	8	5	0	10	5	7	10	69
17	742	Rental of Equipment	0	0	7	3	2	4	2	0	5	2	3	5	33
18	750	Transportation Expenses	0	71	130	95	98	105	122	92	145	122	137	90	1,206
19	756	Insurance - Vehicle	0	6	8	7	7	7	7	6	8	7	7	8	77
20	757	Insurance - General Liability	0	11	16	13	12	13	12	11	14	12	13	14	142
21	758	Insurance - Workman's Comp.	0	9	12	10	10	11	9	8	10	9	10	10	109
22	759	Insurance - Other	0	8	11	9	9	10	9	8	10	9	10	10	103
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	63	8	29	5	4	7	4	0	9	34	6	9	178
28		TOTAL SEWER O & M EXPENSES	2,290	2,683	3,831_	2,783	2,365	3,020	2,147	2,850	3,598	3,834	3,609	3,420	36,430

Rosalie Oaks Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: Page:

B-6 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 No.		Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701	Salaries & Wages - Employees	234	612	757	564	794	865	343	125	115	133	121	52	4,715
2	703		18	18	(15)	21	17	18	20	3	3	4	3	0	111
3	704		63	342	498	446	423	406	436	38	37	41	38	17	2,786
4	710	• •	34	25	30	62	21	31	44	33	31	38	32	3	385
5	711	Sludge Removal Expense	68	51	61	125	1,727	62	89	66	63	76	65	7	2,460
6	715	Purchased Power	324	276	322	(100)	264	269	301	224	227	223	214	169	2,713
7	716	Fuel for Power Production	58	43	52	106	36	53	76	56	54	65	56	6	660
8	718	Chemicals	7	5	297	163	172	39	9	20	21	22	21	16	792
9	720	Materials & Supplies	60	254	375	173	40	(228)	15	52	53	50	50	49	941
10	731	Contractual Services - Engineering	25	23	24	33	22	24	28	13	12	14	13	5	235
11	732	Contractual Services - Accounting	18	76	46	47	22	46	47	16	17	15	14	13	378
12	. 733	Contractual Services - Legal	39	29	35	72	25	36	52	38	37	44	38	4	449
13	734	Contractual Services - Mgmt. Fees	196	207	194	199	209	216	107	13	13	15	13	1	1,384
14	735	Contractual Services - Testing	124	5	108	89	81	83	85	108	110	104	103	98	1,098
15	736	Contractual Services - Other	447	452	173	725	447	173	725	573	587	547	547	544	5,940
16	741	Rental of Building/Real Prop.	3	2	3	5	2	3	4	3	3	3	3	0	34
17	742	Rental of Equipment	16	12	15	30	10	15	21	16	15	18	16	2	184
18	750	Transportation Expenses	102	94	92	46	1	6	1	1	1	1	1	0	346
19.	756	Insurance - Vehicle	5	4	5	7	4	5	6	2	2	2	2	0	43
20	757	Insurance - General Liability	30	30	30	32	30	30	31	1	1	2	1	0	220
21	758		6	6	6	8	6	6	7	1	1	2	1	0	51
22	759	Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
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	6	4	5	10	4	5	7	43	38	42	41	37	243
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	449	459	430	430	430	2,198
28		TOTAL SEWER O & M EXPENSES	1,892	2,581	3,122	2,873	4,364	2,172	2,462	1,894	1,901	1,891	1,824	1,455	28,430

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

Schedule: B-6 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)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Арг	Mav	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1,460	1.437	1,451	1,537	1,425	1,451	1,489	1.457	1,454	1,471	1,456	1,377	17,465
2	703	Salaries & Wages - Officers, Exec.	4	3	4	8	3	4	5	4	4	5	4	0	47
3	704	Employee Pensions & Benefits	97	408	585	528	499	481	516	67	65	71	67	41	3,423
4	710	Purchased Sewage Treatment	41	30	37	75	25	37	53	39	38	46	39	4	465
5	711	Sludge Removal Expense	82	61	74	151	2.061	74	108	80	77	92	79	8	2,946
6	715	Purchased Power	374	317	371	(108)	302	310	350	259	263	259	249	194	3,140
7	716	Fuel for Power Production	70	52	63	128	43	63	92	68	65	78	67	7	797
8	718	Chemicals	8	6	322	178	186	43	10	23	23	25	24	17	865
9	720	Materials & Supplies	71	299	441	203	47	(267)	18	61	62	58	58	57	1,107
10	731	Contractual Services - Engineering	27	24	26	36	23	26	30	15	14	16	15	5	257
11	732	Contractual Services - Accounting	19	76	46	48	23	46	47	17	18	15	15	13	383
12	733	Contractual Services - Legal	47	36	43	87	30	43	62	46	44	53	46	5	543
13	734	Contractual Services - Mgmt. Fees	222	236	222	227	238	246	122	16	15	18	16	2	1,581
14	735	Contractual Services - Testing	127	6	110	92	83	85	88	109	112	107	105	99	1,123
15		Contractual Services - Other	451	457	174	733	451	174	731	579	592	553	552	549	5,996
16		Rental of Building/Real Prop.	4	3	3	7	2	3	5	4	3	4	3	0	41
17	742	Rental of Equipment	19	15	18	36	12	18	26	19	18	22	19	2	222
18	750	Transportation Expenses	132	122	119	60	1	8	2	1	1	1	1	0	449
19	756	Insurance - Vehicle	5	5	5	7	4	5	6	2	2	3	2	0	48
20	757	Insurance - General Liability	33	32	33	34	32	33	33	2	2	2	2	0	237
21		Insurance - Workman's Comp.	7	6	7	8	6	7	7	2	2	2	2	0	54
22		Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
23		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24		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		Bad Debt Expense	7	5	.6	13	4	6	9	30	27	31	30	24	192
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	543	555	520	520	520	2,658
28		TOTAL SEWER O & M EXPENSES	3,313	3,645	4,167	4,097	5,511	2,907	3,818	3,441	3,457	3,451	3,370	2,926	44,102

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-7

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		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	2,240	6,697	4,457	198.98%
2	603	Salaries & Wages - Officers, Exec.	0	168	168	-
3	604	Employee Pensions & Benefits	604	1,968	1,364	225.91%
4	610	Purchased Water	0	1,331	1,331	-
5	615	Purchased Power	488	902	414	84.87%
6	616	Fuel for Power Production	0	8	8	•
7	618	Chemicals	181	158	(23)	-12.89%
8	620	Materials & Supplies	5,492	946	(4,546)	-82.77%
9	631	Contractual Services - Engineering	0	13	13	-
10	632	Contractual Services - Accounting	493	603	110	22.41%
11	633	Contractual Services - Legal	1,094	1	(1,093)	-99.90%
12	634	Contractual Services - Mgmt. Fees	3,507	3,021	(486)	- 13.86%
13	635	Contractual Services - Testing	4,238	1,788	(2,450)	-57.81%
14	636	Contractual Services - Other	2,499	3,287	788	31.55%
15	641	Rental of Building/Real Prop.	0	86	86	
16	642	Rental of Equipment	0	6	6	-
17	650	Transportation Expenses	107	1,308	1,201	1122.64%
18	656	Insurance - Vehicle	0	87	87	-
19	657	Insurance - General Liability	0	161	161	-
20	658	Insurance - Workman's Comp.	0	93	93	•
21	659	Insurance - Other	0	117	. 117	-
22	660	Advertising Expense	226	4	(222)	-98.05%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	•
24	667	Reg. Comm. Exp Other	0	0	0	, -
25	670	Bad Debt Expense	0	460	460	-
26	675	Miscellaneous Expense	224	857	633	282.48%
						
27	TOTAL	. WATER O & M EXPENSES	21,393	24,073	2,680	12.53%
28		Total Customers (ERCs)	88.7	92.3	3.6	4.03%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				14.75%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Rosalie Oaks 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

Rosalie Oaks 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.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	2,539	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,524	Testing-Treat-Ops
3	23918Severn Trent	Oth-Cust Acct	679	Oth-Cust Acct
4				
5				
6				
7				
8				
9				
10				
Sew	er			
11	Aqua Services, Inc.	Management	2,539	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,142	Testing-Treat-Ops
13	29185JOHN STEVEN	Oth-T&D-Ops	3,025	Oth-T&D-Ops
14	23918Severn Trent	Oth-Cust Acct	679	Oth-Cust Acct
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Rosalie Oaks 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	
1	Aqua Utilities Florida, Inc.			351.388	Corp. Charges	
	Agua Utilities Florida, Inc.				Copies	
_	Agua Utilities Florida, inc.				Postage	
4	Aqua Utilities Florida, Inc.			68,106	•	
5	Aqua Utilities Florida, Inc.				Temp. Agency	
6	Agua Utilities Florida, Inc.			78,770		
7	Agua Utilities Florida, Inc.				Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell				Legal	
3	& Hoffman			-,	3	
10	Abel, Band, Russel			1.260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan			Consulting	
	Train, Mallott, Francoski	Franceski		0,		
12	FL PSC	FL PSC		9.000	Filing Fee	
	Rutledge, Ecenia, Purnell	Ken Hoffman	275.00	242,000		
10	& Hoffman			- , -	•	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing,	
	,			,	copies	
15	Guastella & Assoc.	John F Guastella, John M		425,000	Consulting,	Analysis of Books,
		Guastella, Gary White			Accounting,	Used & Useful studies,
		,,,,,,,,,,			Engineering	Prep of MFRs,
					3	Interrogs. &
						Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times
17	Customer Notices -			3 000	Customer	Notices send twice (1 per hearing
. 17	Printing			0,000	Notification	tioning () bot tioning
10	Customer Notices -			20 700	Customer	Notices send twice (1 per hearing
10	Postage & Mailing			20,700	Notification	(. por modified
19	, cologo a maning					
	Total			1,845,725	_	
20		or Commission Hearing [X]		.,5.5,120	=	

		(A)	(B) Wate	(C)	(D) Sewer	(E)
a b	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
c d	Prior Unamortized Rate Case Expense	0	0.381%	0	0.373%	0
e f	Subtotal Prior Cases	0	_	0		0
g	Current rate Case Expense	1,845,725	0.381%	7,037	0.373% _	6,888
i	Total Projected Rate Case Expense	1,845,725		7,037		6,888
k I	Amortization Period in Years: Annual Amortization	461,431		1,759	- =	1,722

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

Rosalie Oaks 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		Total	How often
No.	Date Description	Cost	to Repeat
1	WATER:		to repeat
2	None		
3	None		
4			
5			
6			
7			
8			
9			
10	TOTAL WATER PROJECTS	0	=
11	TOTAL WATER FROND TO		
12	SEWER:		
13	None		
14	110110		
15			
16			
17			
18			
19			
20	TOTAL SEWER PROJECTS	0	-

Florida Public Service Commission

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

Schedule:

B-14 1 of 3

Page: Preparer: Jack Schreyer

	(1)	(5)	(6)	(8)	(9)	
	-		preciation Expe		Used &	
		2005		Adjusted	Used &	Useful
ine		Per	Utility	Depreciation	Useful	Depreciatio
٧o.	Account No. and Name	Books	Adjustments	Expense	%	Expense
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	i
3	352.1 Franchises	0	6	6	100.00%	
4	389.1 Other Plant & Misc. Equipment	0	ō	Ö	100.00%	
		U	v	U	100.0076	
5	COLLECTION PLANT	•	^	•	400.000	
6	353.2 Land & Land Rights	0	0	0	100.00%	4.0
7	354.2 Structures & Improvements	0	183	183	100.00%	18
8	355.2 Power Generation Equipment	258	(258)	0	100.00%	
9	360.2 Collection Sewers - Force	0	0	0	100.00%	
10	361.2 Collection Sewers - Gravity	46	212	258	100.00%	25
11	362.2 Special Collecting Structures	133	(133)	0	100.00%	
12	363.2 Services to Customers	0	46	46	100.00%	4
13	364.2 Flow Measuring Devices	0	133	133	100.00%	13
14	365.2 Flow Measuring Installations	0	0	0	100.00%	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	
18	354.3 Structures & Improvements	ō	0	0	100.00%	
19	355.3 Power Generation Equipment	534	(534)	ő	100.00%	
			(334)	0	100.00%	
20	370.3 Receiving Wells	. 0				-
21	371.3 Pumping Equipment	0	534	534	100.00%	53
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	
25	354.4 Structures & Improvements	493	(493)	0	100.00%	
26	·	0	(100)	Ö	100.00%	
	· ·		_	-		
27		0	523	523	100.00%	52
28	381.4 Plant Sewers	0	0	0	100.00%	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	
30	389.4 Other Plant & Misc. Equipment	0	827	827	100.00%	82
31	RECLAIMED WATER TREATMENT PLANT					
32		0	0	0	100.00%	
33	354.5 Structures & Improvements	0	ō	ő	100.00%	
	•					
34	355.5 Power Generation Equipment	0	0	0	100.00%	
35	371.5 Pumping Equipment	0	0	0	100.00%	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	
37	380.5 Treatment & Disposal Equipment	574	(574)	0	100.00%	
38	381.5 Plant Sewers	0	0	0	100.00%	
39	389.5 Other Plant & Misc. Equipment	ō	0	Ō	100.00%	
40	RECLAIMED WATER DISTRIBUTION PLANT	·	-	Ū	100.0070	
41		0	0	0	100.009/	
		0			100.00%	
42		0	0	0	100.00%	
43	· · · · · · · · · · · · · · · · · · ·	0	0	0	100.00%	
44		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%	
47	371.6 Pumping Equipment	0	0	0	100.00%	
48	375.6 Reuse Transmission & Distr. Sys.	Ō	Ō	Ö	100.00%	
	389.6 Other Plant & Misc. Equipment	ő	n n	ŏ	100.00%	
50	GENERAL PLANT	U	·	U	100.0076	
51	353.7 Land & Land Rights		/01	^	100.00%	
	•	2	(2)		100.00%	
52	•	0		0	100.00%	
53	390.7 Office Furniture & Equipment	0	2	2	100.00%	
54	390.71 Computer Equipment	0		37	100.00%	3
55	391.7 Transportation Equipment	0	0	0	100.00%	
56	392.7 Stores Equipment	0	0	0	100.00%	
57		0		0	100.00%	
58	394.7 Laboratory Equipment	0		0	100.00%	
59	395.7 Power Operated Equipment	0		0	100.00%	
60	396.7 Communication Equipment	264			100.00%	
61		0	0	0	100.00%	
62	398.7 Other Tangible Plant	0	529	529	100.00%	52
	Ť	ŭ	- •		/•	-
63	TOTAL DEPRECIATION EXPENSE	2,304	773	3,078		2.03
J		2,304	113	3,078	100.000	3,07
^ 4	Composite NU&U Rate				100.00%	
64	(LESS) AMORTIZATION OF CIAC	(218) (132)	(349)		(34
65	NET DEPRECIATION EXPENSE - SEWER	2,087	642	2,728		2,72
UU						

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jack Schreyer

Rosalie Oaks
Docket No. 060368-WS
Page: 2 of 3
Schedule Year Ended: 12/31/2006
Preparer: Jack Schre
Historical [] Projected [X]
Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

		(1) -		(6) preciation Expe		(8)	(9) Used &	(10) Used &
Line		Account No. and Name	2006 Year Expense	Utility Adjustments	Adjusted Depreciation	Used & Useful %	Useful Depreciation	
<u>No.</u> 1	INTANG	Account No. and Name SIBLE PLANT	Expense	Aujusuments	Expense	-70	Expense	Prior Year
2	351.1	Organization	0	0	0	100.00%	0	(
3	352.1	Franchises	6	0	6	100.00%	6	(
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	(
5	COLLEG	CTION PLANT						
6	353.2	Land & Land Rights	0	0	0	100.00%	0	(
7	354.2	Structures & Improvements	215	0	215	100.00%	215	3
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	
9	360.2	Collection Sewers - Force	0	0	0	100.00%	0	0.4
10	361.2 362.2	Collection Sewers - Gravity Special Collecting Structures	899 0	0	899 0	100.00% 100.00%	899 0	64
11 12		Services to Customers	46	0	46	100.00%	46	
13	364.2	Flow Measuring Devices	177	0	177	100.00%	177	4
14		Flow Measuring Installations	0	ő	0	100.00%	0	7
15	389.2	Other Plant & Misc. Equipment	0	ő	0	100.00%	Ö	
		M PUMPING PLANT	Ŭ	•	Ū	100,0070	Ū	
17	353.3	Land & Land Rights	0	0	0	100.00%	0	
18	354.3	Structures & Improvements	ō	0	Ö	100.00%	ō	
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	
20	370.3	Receiving Wells	0	0	0	100.00%	0	
21	371.3	Pumping Equipment	691	0	691	100.00%	691	15
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	
		MENT AND DISPOSAL PLANT						
24		Land & Land Rights	0	0	0	100.00%	0	
25		Structures & Improvements	0	0	0	100.00%	0	
	355.4	Power Generation Equipment	0	0	0	100.00%	0	
27	380.4	Treatment & Disposal Equipment	523	0	523	100.00%	523	
28		Plant Sewers	0	0	0	100.00%	0	
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	
30	389.4	Other Plant & Misc. Equipment	827	0	827	100.00%	827	
	353.5	IMED WATER TREATMENT PLANT	^	0	•	100 000/	0	
	353.5 354.5	Land & Land Rights	0	0	0	100.00%	0	
	355.5	Structures & Improvements Power Generation Equipment	0	0	0	100.00% 100.00%	0	
	371.5	Pumping Equipment	0	0	0	100.00%	0	
	374.5	Reuse Distribution Reservoirs	0	Ö	Ö	100.00%	0	
37	380.5	Treatment & Disposal Equipment	Õ	ō	o o	100.00%	Ö	
38	381.5	Plant Sewers	ō	-0	ō	100.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	Ō	ō	100.00%	ō	
40	RECLA	IMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0	0	100.00%	0	
42	353.6	Land & Land Rights	0	0	0	100.00%	0	
43		Structures & Improvements	0	0	0	100.00%	0	
44		Power Generation Equipment	0	0	0	100.00%	0	
45	366.6	Reuse Services	0	0	0	100.00%	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	
47	371.6	Pumping Equipment	0	0	0	100.00%	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	. 0	100.00%	0	
49 50	389.6 GENER	Other Plant & Misc. Equipment	0	0	0	100.00%	0	
51	353.7	RAL PLANT Land & Land Rights	^	0	^	100.00%	^	
52		Structures & Improvements	0	0	0	100.00% 100.00%	0	
53	390.7	Office Furniture & Equipment	2	0	2	100.00%	2	
54		Computer Equipment	273	0	273	100.00%	273	2:
55	391.7	Transportation Equipment	0	Ö	0	100.00%	0	2.
56	392.7	Stores Equipment	0	Ö	0	100.00%	0	
57		Tools, Shop & Garage Equipment	0	Ō	ő	100.00%	o o	
58	394.7	Laboratory Equipment	Ō	0	Ö	100.00%	ō	
59	395.7	Power Operated Equipment	0	Ō	ő	100.00%	0	
60	396.7	Communication Equipment	Ō	0	ō	100.00%	Ō	
61	397.7	Miscellaneous Equipment	0	0	Ō	100.00%	Ō	
62	398.7	Other Tangible Plant	529	0	529	100.00%		
63		TOTAL DEPRECIATION EXPENSE Composite NU&U Rate	4,188	0	4,188	100 000	4,188	1,1
		(LESS) AMORTIZATION OF CIAC	(379)	0	(379)	100.00%	(379)) (:
64			()		,,		,	

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

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

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account (5) (9) (10) (1) Depreciation Expense Used & Used & 2007 Adjusted Used & Useful Useful Utility Depreciation Useful Depreciation Change Over Line Year Prior Year % Account No. and Name Expense Adjustments Expense Expense No. INTANGIBLE PLANT 0 0 0 100.00% n Ω 351.1 Organization 2 0 100.00% 6 0 Franchises 6 6 352.1 3 0 0 100.00% 0 0 Other Plant & Misc. Equipment 0 4 389.1 COLLECTION PLANT 5 n 0 0 100.00% 0 Ð 6 353.2 Land & Land Rights 100.00% 430 0 645 645 354.2 Structures & Improvements 645 0 100.00% n 0 0 355.2 Power Generation Equipment n 360.2 100.00% Collection Sewers - Force n O 0 Ð 0 100.00% 10 361.2 Collection Sewers - Gravity 4,240 0 4.240 4,240 3.341 Special Collecting Structures 0 0 100.00% ٥ n 362.2 0 11 85 0 85 100.00% 85 39 363.2 Services to Customers 12 0 177 100.00% 177 0 Flow Measuring Devices 177 13 364.2 0 100.00% Flow Measuring Installations n 0 0 0 14 365.2 100.00% 0 0 0 0 0 Other Plant & Misc. Equipment 15 389.2 SYSTEM PUMPING PLANT 16 0 n 0 100.00% 0 0 Land & Land Rights 17 353.3 O 100.00% Ð n 18 354.3 Structures & Improvements Λ n 100.00% ٥ n 0 0 19 355.3 Power Generation Equipment 0 20 370.3 Receiving Wells n Ω Ω 100.00% O 0 100.00% 21 371.3 Pumping Equipment 3,131 0 3,131 3,131 2 440 22 389.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 TREATMENT AND DISPOSAL PLANT 23 0 0 100.00% 0 0 24 353.4 Land & Land Rights 0 0 0 100.00% 0 0 354.4 Structures & Improvements 0 25 0 100.00% 0 0 Power Generation Equipment 0 0 26 355.4 Treatment & Disposal Equipment 0 523 100.00% 523 27 380.4 523 100.00% Plant Sewers 0 0 0 0 381.4 0 28 Outfall Sewer Lines 0 100.00% 0 0 0 29 382 4 n 0 100.00% 827 0 Other Plant & Misc. Equipment 827 827 30 389 4 RECLAIMED WATER TREATMENT PLANT 31 0 0 100.00% 0 n 32 353.5 Land & Land Rights n 33 354.5 Structures & Improvements ۵ 0 0 100.00% 0 0 34 355.5 Power Generation Equipment 0 0 0 100.00% Λ n 35 371.5 Pumping Equipment 0 0 0 100.00% 0 0 36 374.5 Reuse Distribution Reservoirs 0 0 100.00% 0 n 0 37 Treatment & Disposal Equipment 0 0 0 100.00% 0 0 380.5 0 100.00% n 38 381.5 Plant Sewers 0 0 0 0 100.00% 0 39 389.5 Other Plant & Misc. Equipment 0 0 0 40 RECLAIMED WATER DISTRIBUTION PLANT 41 352.6 0 0 0 100.00% 0 0 Franchises 42 353.6 Land & Land Rights 0 ۵ 100.00% 0 0 n 0 100.00% 0 0 43 354.6 Structures & Improvements 0 0 0 100.00% 355.6 0 44 Power Generation Equipment 0 0 0 100.00% 45 366.6 Reuse Services 0 Ω n 0 0 Reuse Meters & Meter Installations 0 100.00% 0 46 367.6 0 0 0 47 ٥ 100.00% 0 0 371.6 Pumping Equipment 0 n Reuse Transmission & Distr. Sys. 375.6 O 100.00% 48 0 n 0 0 Other Plant & Misc. Equipment Λ 100.00% 49 389.6 0 0 n Ω GENERAL PLANT 50 Land & Land Rights n 51 353.7 ٥ n 100.00% Λ n 52 354.7 Structures & Improvements 0 0 0 100.00% 0 0 53 390.7 Office Furniture & Equipment 2 0 2 100.00% 2 n 54 390.71 Computer Equipment 762 0 762 100.00% 762 489 55 391.7 Transportation Equipment 0 0 100.00% 0 0 0 56 392.7 Stores Equipment 0 0 100.00% Ð 0 0 57 Tools, Shop & Garage Equipment 0 100.00% 0 393.7 0 0 0 58 394.7 Laboratory Equipment 0 0 100.00% 0 0 ٥ 59 395.7 Power Operated Equipment 0 0 100.00% 0 0 0 60 396.7 Communication Equipment 0 0 100.00% 0 0 n 397.7 Miscellaneous Equipment 100.00% 61 0 0 n 0 0 398.7 100.00% 62 Other Tangible Plant 529 0 529 529 0 63 TOTAL DEPRECIATION EXPENSE 10,927 0 10,927 10,927 6,739 Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (516)0 (516)(516)(137)65 NET DEPRECIATION EXPENSE - SEWER 10,411 0 10,411 10,411 6,602

Taxes Other Than Income

Florida Public Service Commission

B-15

1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

Rosalie Oaks Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Explanation: Complete the following schedule of all taxes other than income.

For all allocations, provide description of allocation and calculations.

	(1)	(2) Regulatory	(3)	(4) Real Estate	(5)	(6)	(7)
Line No.	Description	Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.28%	& Personal Property on U&U	Other	Total	Supporting Schedules
Wate							
1	Test Year (2005) Per Books	658	568	39		1,266	B-4, B-5, A-5
2 3 4	Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.00	%	0	0		0	B5
5	Total Test Year Adjustments	0	0	0	0	0	•
6	Adjusted Test Year (2005)	658	568	39	0	1,266	
7 8 9 10	Adjustments to Intermed. Year (Explair RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	63	(285)	0		63 (285) 0	E-13 B-5 A-5
11	Non-U&U Adjustment @ 0.00			0		0	
12	Total 2006 Adjustments	63	(285)	0	0	(222)	
13	Adjusted Intermed. Year (2006)	721	284	40	0	1,044	
14 15	Adjustments to Projected Rate Year (E RAF Adjustment	xplain) 15				15	E-13
16	Payroll Tax Adjustment		1,417	500		1,417	B-5
17 18	Plant in Service Adjustment Non-U&U Adjustment @ 0.00	10/_		568 0		568 0	A-5
19	Total 2007 Adjustments	15	1,417	568	0	2,000	-
20	Adjusted Projected Rate Year (2007)	735	1,701	608	0	3,044	•
21	RAFs Assoc. with Revenue Increase	2,150	•			2,150	B-3
22	Total Projected Rate Year (2007)	2,885	1,701	608	0	5,194	•
Sewe	er					_	
23	Test Year (2005) Per Books	970	1,165	234		2,369	B-4, B-6, A-6
24 25 26	Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.00)% 	0	0		0	B-6
27	Total Test Year Adjustments	0	0	0	0	0	-
28	Adjusted Test Year (2005)	970	1,165	234	0	2,369	
29 30 31 32	Adjustments to Intermed. Year (Explain RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	n) 57	(763)			57 (763)	
33	Non-U&U Adjustment @ 0.00	10/2		3 0		3	A-6
34	Total 2006 Adjustments	57	(763)	3	0	(704)	-
35	Adjusted Intermed. Year (2006)	1,027	402	236	0	1,665	-
36 37	Adjustments to Projected Rate Year (E RAF Adjustment	ixplain) 22				22	E-2
38	Payroll Tax Adjustment		1,050			1,050	B-6
39	Plant in Service Adjustment			3,362		3,362	A-6
40	Non-U&U Adjustment @ 0.00		4.050	0		0	_
41	Total 2007 Adjustments Adjusted Projected Rate Year (2007)	1.049	1,050	3,362	0	4,434	<u>.</u>
42	RAFs Assoc. with Revenue Increase	1,049 4,018	1,453	3,598	0	6,100 4,018	B-3
43	Total Projected Rate Year (2007)	5,067	1,453	3,598	0	10,118	-

Recap Schedules: B-1, B-2

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

: 2.5

& 35

Rosalie Oaks TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
D. O. C. T. M. Harrison, The Decidation	C 1	01
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
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

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

Schedule:

C-1 1 of 1

Page: Preparer:

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	(5,130)	(653)	(5,783)	1,808	(3,975)	(9,813)	(13,787)	C-2
2	Deferred Income Tax Expense	0	482	482	(170)	312	0	312	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	(5,130)	(171)	(5,301)	1,638	(3,663)	(9,813)	(13,475)	
Sew	er								
7	Current Tax Expense	(7,612)	(759)	(8,371)	3,898	(4,474)	(13,845)	(18,318)	C-2
8	Deferred Income Tax Expense	0	385	385	(136)	249	0	249	C-5
9	ITC Realized This Year	0	0	0	0	0	0	. 0	C-7
10	ITC 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	(7,612)	(374)	(7,986)	3,762	(4,224)	(13,845)	(18,069)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule: C-2
Page: 1 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	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	(13,298)	(272)	(13,570)	(19,641)	(958)	(20,599)	B-1, B-2
2	Less: Interest Charges	0	(1,305)	(1,305)	0	(1,010)	(1,010)	C-3
3	Taxable Income	(13,298)	(1,577)	(14,876)	(19,641)	(1,968)	(21,609)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	1,249	1,249	999	0	999	C-5
7	Total Schedule M Adjustments	0	1,249	1,249	999	0	999	
8	Taxable Income Before State Taxes	(13,298)	(2,826)	(16,125)	(20,640)	(1,968)	(22,608)	
9 10	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
11 12	State Income Taxes	(731)	(155)	(887)	(1,135)	(108)	(1,243)	
13	Federal Taxable Income	(12,567)	(1,422)	(13,989)	(18,506)	(1,860)	(20,366)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(4,398)	(498)	(4,896)	(6,477)	(651)	(7,128)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(4,398)	(498)	(4,896)	(6,477)	(651)	(7,128)	
18	Summary:							
19	Current State Income Tax	(731)	(155)	(887)	(1,135)	(108)	(1,243)	
20	Current Federal Income Tax	(4,398)	(498)	(4,896)	(6,477)	(651)	(7,128)	
21	Total Current Income Tax Expense (To C-1)	(5,130)	(653)	(5,783)	(7,612)	(759)	(8,371)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

C-2 2 of 3

Page: 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	(13,570)	4,939	(8,631)	(20,599)	9,242	(11,357)	B-1, B-2
2	Less: Interest Charges	(1,305)	(293)	(1,598)	(1,010)	830	(180)	C-3
3	Taxable Income	(14,876)	4,647	(10,229)	(21,609)	10,072	(11,537)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,249	(440)	809	999	(352)	647	C-5
7	Total Schedule M Adjustments	1,249	(440)	809	999	(352)	647	
8	Taxable Income Before State Taxes	(16,125)	5,087	(11,038)	(22,608)	10,424	(12,184)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(887)	280	(607)	(1,243)	573	(670)	
13	Federal Taxable Income	(13,989)	4,367	(9,622)	(20,366)	9,498	(10,867)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(4,896)	1,528	(3,368)	(7,128)	3,324	(3,804)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(4,896)	1,528	(3,368)	(7,128)	3,324	(3,804)	
18	Summary:							
19	Current State Income Tax	(887)	280	(607)	(1,243)	573	(670)	
20	Current Federal Income Tax	(4,896)	1,528	(3,368)	(7,128)	3,324	(3,804)	
21	Total Current Income Tax Expense (To C-1)	(5,783)	1,808	(3,975)	(8,371)	3,898	(4,474)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule: Preparer:

Page:

3 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		12/31/06	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	(8,631)	(24,857)	(33,488)	(11,357)	(28,637)	(39,994)	B-1, B-2
2	Less: Interest Charges	(1,598)	(581)	(2,179)	(180)	(7,254)	(7,434)	C-3
3	Taxable Income	(10,229)	(25,438)	(35,667)	(11,537)	(35,890)	(47,428)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	809	0	809	647	. 0	647	C-5
7	Total Schedule M Adjustments	809	0	809	647	0	647	
8	Taxable Income Before State Taxes	(11,038)	(25,438)	(36,476)	(12,184)	(35,890)	(48,074)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(607)	(1,399)	(2,006)	(670)	(1,974)	(2,644)	
13	Federal Taxable Income	(9,622)	(24,039)	(33,661)	(10,867)	(33,916)	(44,783)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal income Taxes	(3,368)	(8,413)	(11,781)	(3,804)	(11,871)	(15,674)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(3,368)	(8,413)	(11,781)	(3,804)	(11,871)	(15,674)	
18	Summary:							
19	Current State Income Tax	(607)	(1,399)	(2,006)	(670)	(1,974)	(2,644)	
20	Current Federal Income Tax	(3,368)	(8,413)	(11,781)	(3,804)	(11,871)	(15,674)	
21	Total Current Income Tax Expense (To C-1)	(3,975)	(9,813)	(13,787)	(4,474)	(13,845)	(18,318)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks
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	1,276	1,276	Note*	0	981	981	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	29	29		0	29	29	
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	1,305	1,305	-	0	1,010	1,010	_

ONL	Y for Option 2 Companies (s	<u>ee Sch. C-7</u>))	Water		i		Sewer			
					Total	Debt Only	-	-		Total	Debt Only
					Weighted	Weighted				Weighted	Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt										
9	Short-Term Debt		!	Not Applic	able				Not Appli	cable	
10	Preferred Stock			• •							
11	Common Equity										
12	Total						·				
13	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From	Line 12)							_		
15	Interest Adjustment (To Lin	e 6)							_		

* Note: Calculations for utility adjusted interest:				
, .	Water		Sewer	
Rate Base (Sch. A-1, A-2)	56,547		44,234	
Weighted Cost of Long Term Debt (D-1)	2.26%	1,276	2.22%	981
Weighted Cost of Short Term Debt (D-1)	0.00%	0_	0.00%	0
Adjusted Interest on Debt	_	1,276		981

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks 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	Sch <u>edules</u>
1	Interest on Long-Term Debt	1,276	293	1,569	Note*	981	1,039	2,020	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	29	0	29		29	0	29	
5	Less: AFUDC	0	0	0		0	(1,869)	(1,869))
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,305	293	1,598	-	1,010	(830)	180	- -

ONL	Y for Option 2 Companies (se	e 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 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			ŧ					=		-
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) 69,512 91,114 Weighted Cost of Long Term Debt (D-1) Weighted Cost of Short Term Debt (D-1) 2.28% 1,569 2.31% 2,020 0.00% 0.00% Adjusted Interest on Debt 1,569 2,020

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks 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	1,569	610	2,179	Note*	2,020	5,993	8,013	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	29	0	29		29	0	29	
5	Less: AFUDC	0	0	0		(1,869)	1,261	(608))
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,598	610	2,208	-	180	7,254	7,434	_

NL	Y for Option 2 Companies (see Sch. C-7	_	Water	_	_	_	Sewer	_			
					Total Weighted	Debt Only Weighted				Total Weighted	Debt Only Weighted	
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost	
8	Long-Term Debt											
9	Short-Term Debt			Not Applic	icable				Not Applicable			
10	Preferred Stock			• •		ļ			• • •			
11	Common Equity											
12	Total								:			
13	ITC (from D-1, Line 7)											
14	Weighted Debt Cost (Fron	n Line 12)]						
15	Interest Adjustment (To Li	ne 6)				1	-		-			

* Note: Calculations for utility adjusted interest:				
• •	Water		Sewer	
Rate Base (Sch. A-1, A-2)	96,542		361,388	
Weighted Cost of Long Term Debt (D-1)	2.31%	2,179	2.38%	8,013
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	2,179		8.013

Book/Tax Differences - Permanent

Florida Public Service Commission

Rosalie Oaks

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
WAT	ER				
1					
2	None				
3					
4	Total		0	0	0
SEW	/ER				
5					
6	None				
7					
8	Total		0	0	0

Deferred Income Tax Expense

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected [] Schedule: C-5 Page:

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	2,698	610	3,308	2,453	642	3,094	
2	Book Depreciation & Amortization	2,698	152	2,850	2,087	642	2,728	B-13,14
3	Difference	0	458	458	366	0	366	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	334	334	267	0	267	
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)	0	1,249	1,249	999	0	999	•
9	State Tax Rate	5.5%	1	5.5%	5.5%)	5.5%	
10	State Deferred Taxes	0	69	69	55	0	55	
11	Timing Differences for Federal Taxes	0	1,180	1,180	944	0	944	
12	Federal Tax Rate	35.0%		35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	0	413	413	330	0	330	
14	Total Deferred Taxes (to C-1)	0	482	482	385	0	385	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Test Year Ending 12/31/06 Historical [] Projected [X] Schedule: C-5

Page: Preparer:

2 of 3 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	3,308	955	4,262	3,094	1,038	4,132	
2	Book Depreciation & Amortization	2,850	1,008	3,858	2,728	1,080	3,809	B-13,14
3	Difference	458	(53)	404	366	(43)	323	
4	Other Timing Differences (Itemize):							
5	Bad Debt	334	(334)	0	267	(267)	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)	1,249	(440)	809	999	(352)	647	-
9	State Tax Rate	5.5%)	5.5%	5.5%)	5.5%	
10	State Deferred Taxes	69	(24)	44	55	(19)	36	
11	Timing Differences for Federal Taxes	1,180	(416)	764	944	(333)	611	
12	Federal Tax Rate	35.0%)	35.0%	35.0%	>	35.0%	
13	Federal Deferred Taxes	413	(146)	268	330	(116)	214	
14	Total Deferred Taxes (to C-1)	482	(170)	312	385	(136)	249	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Test Year Ending 12/31/07 Historical [] Projected [X] Schedule: C-5 Page:

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
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	4,262	1,435	5,697	4,132	6,602	10,734	
2	Book Depreciation & Amortization	3,858	1,435	5,293	3,809	6,602	10,411	B-13,14
3	Difference	404	0	404	323	0	323	
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)	809	0	809	647	0	647	-
9	State Tax Rate	5.5%)	5.5%	5.5%	1	5.5%	
10	State Deferred Taxes	44	0	44	36	0	36	
11	Timing Differences for Federal Taxes	764	0	764	611	0	611	
12	Federal Tax Rate	35.0%)	35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	268	0	268	214	0	214	
14	Total Deferred Taxes (to C-1)	312	0	312	249	0	249	-

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Rosalie Oaks 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 Liabilit	ty				Net Defe	erred Income	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	(4,304)	(4,304)				0	(4,304)	(4,304)
3	2005	434	2,598	3,032				434	2,598	3,032
4	2006	455	2,729	3,185				455	2,729	3,185
5	2007	477	2,860	3,338				477	2,860	3,338
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	(2,802)	(2,802)				0	(2,802)	(2,802)
8	2005	434	2,598	3,032				434	2,598	3,032
9	2006	455	2,729	3,185				455	2,729	3,185
10	2007	477	2,860	3,338				477	2,860	3,338

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

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

Schedule: Page:

C-6 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	Account No. 28306							
		Deferre	Deferred State 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	434	434						
4	2006	434	22	455						
5	2007	455	22	477						
SEWE	R									
6	2003	0	0	0						
7	2004	0	0	0						
8	2005	0	434	434						
9	2006	434	434 22							
10	2007	455	22	477						

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Rosalie Oaks

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)					
		Acc	Account No. 28305						
		Deferred	Federal Tax L	iability					
			Current						
Line		Beginning	Year	Ending					
No.	Year	Balance	Change	Balance					
WATE	R								
1	2003	0	0	0					
2	2004	0	(4,304)	(4,304)					
3	2005	(4,304)	6,902	2,598					
4	2006	2,598	131	2,729					
5	2007	2,729	131	2,860					
SEWE	:R								
6	2003	0	0	0					
7	2004	0	(2,802)	(2,802)					
8	2005	(2,802)	5,400	2,598					
9	2006	2,598	131	2,729					
10	2007	2,729	131	2,860					

Investment Tax Credits - Analysis

Florida Public Service Commission

Rosalie Oaks 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

Rosalie Oaks
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) 8% ITC	(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

Rosalie Oaks 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

Rosalie Oaks 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

Rosalie Oaks 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**.

-		(1)	(2)	(3)	(4)	(5)	(6)
Line	+		Average	% of	Cost		Supporting
No.		Description	Amount	Total	Rate	Cost	Schedules
		2005					
1	-						
2	-						
		2006					
3	Note		4,731,000	100.00%	6.00%	283,860	D-5
4	-						
		2007					
5	Note	200.	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-		, .			, ,,,,,	

Income Tax Returns

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-9

Page: Preparer: 1 of 1 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

Rosalie Oaks 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?	2003, 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

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Rosalie Oaks 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 Rosalie Oaks

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule:

D-1

Page:

1 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)	(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	21,271	37.62%	6.00%	2.26%	1,276	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	31,907	56.43%	10.12%	5.71%	3,229	D-2
5	Customer Deposits	487	0.86%	6.00%	0.05%	29	D-2
6	Accumulated Deferred Income Taxes	2,882	5.10%	0.00%	0.00%	0	D-2
7	Total	56,547	100.00%	=	8.02%	4,534	:
SEW	/ER						
8	Long-Term Debt	16,346	36.95%	6.00%	2.22%	981	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	24,519	55.43%	10.12%	5.61%	2,481	D-2
12	Customer Deposits	487	1.10%	6.00%	0.07%	29	D-2
13	Accumulated Deferred Income Taxes	2,882	6.52%	0.00%	0.00%	0	D-2
14	Total	44,234	100.00%	_	7.89%	3,491	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Rosalie Oaks

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						
1	Long-Term Debt	0			21,271	21,271	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	53,178			(21,271)	31,907	
5	Customer Deposits	487				487	D-7
6	Accumulated Deferred Income Taxes	2,882				2,882	
7	Total	56,547			0	56,547	A-1
Sew	er						
8	Long-Term Debt	0			16,346	16,346	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	40,865			(16,346)	24,519	
12	Customer Deposits	487				487	
13	Accumulated Deferred Income Taxes	2,882				2,882	
14	Total	44,234			0	44,234	- A-2

^{*} 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

Rosalie Oaks

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2 Page:

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	ustments	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	26,367				26,367	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	39,550				39,550	
5	Customer Deposits	487				487	D-7
6	Accumulated Deferred Income Taxes	3,108				3,108	
7	Total	69,512	•		0	69,512	- A-1
Sew	er						
8	Long-Term Debt	35,008				35,008	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	52,512				52,512	
12	Customer Deposits	487				487	D-7
13	Accumulated Deferred Income Taxes	3,108				3,108	
14	Total	91,114			0	91,114	A-2

^{*} List corresponding adjustments to rate base below:

Recap Schedules: D-1

Cost of Short-Term Debt

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X] Schedule: D-4 Page: 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)	(2)	(3)	(4)	(5)
		Total			Effective	
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1	There is no Short Term Debt for the	nis subsidia	ry nor its	parent		
2						
3						
4						
5						
6						
7						
8	Total	0			0.00%	- <u>-</u>

Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: Page:

D-5 1 of 2

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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
					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

Rosalie Oaks
Docket 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.

ine		(1) iption, Coupon Rate Years of Life		(2) Issue Date Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Prem) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding		(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/ ((4)-(6)-(7))
		2005												
1	-			•	-	-	-	-	-	-	-	-	-	
2	-			-				-	-	-	-	•	-	
3 M	Note - -	2006	6.00%	10/31/06 -	20,501,000	4,731,000		-	-	Į.		283,860 -	283,860 -	6.00%
5 I 6	Note - -	2007	6.00%	10/31/06 -	20,501,000	20,501,000 - 20,501,000		-	-	-	-	1,230,060	1,230,060 -	6.00%

Cost of Variable Rate Long-Term Debt

Rosalie Oaks 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:

D-6 1 of 2

Page: Preparer:

<name>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	•	\ ,	` '	` ,	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			(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))

All Long Term Debt is issued and held by the parent

Rosalie Oaks RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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Rate Schedule - Sewer	E-1s	128
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Revenues at Present & Proposed Rates - Sewer	E-2s	132
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Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05

Schedule: E-2w Page: Preparer: not req'd 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.

	(1)	(2)	(3)	(4)	(5)
Line No.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Test Year Rates	Test Year Revenue
1	Residential	_ DIIIS_	111 1,000 gai.	Nates	Revenue
2	5/8" X 3/4"	0	0		0
3	3/4"	0	0	•	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2" 3"	0	0	-	0 0
7 8	4"	0	0	-	0
9	Gallonage			_	Ū
10	Block 1	_	0	_	0
11	Block 2	-		-	0
12	Block 3			-	0_
13	Total Residential	0	0		0
14	Average Bill				
15	Commerical				
16	5/8" X 3/4"	0	0		0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21 22	3" . 4"	0	0	-	0
23	7	U		-	U
24	Gallonage		0	-	0
25	v	-		-	0
26				-	0
27	Total Commercial	0	0		0
28	Average Bill				
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	Ō	-	Ō
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35 36	3" 4"	0	0	-	0
37	4	U	0	-	0
38	Gallonage	-	0	•	0
39	·	-	0	_	Ō
40		-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	-	0
47	4" 6"	0	NA NA	-	0
48 49		0	NA NA	-	0
50	U	0	NA	•	0
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				
	_				
55	Subtota	. le			0
					

Florida Public Service Commission E-2w

Schedule:

Rosalie Oaks

Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05 not req'd Page: 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.

Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year
No.	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Revenue
1	5/8" X 3/4"	0	0	_	0
		0	0		0
3	3/4"	_	_	-	_
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonage				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	0	0		0
14	Average Bill				
14	Average Dill				
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0		0
22	4"	0	0	-	0
23					
24	Gallonage	-	0	_	0
25			J	_	0
26		_		_	0
27	Total Commercial	0	0	_	0
28	Average Bill				-
29	Multi-Family				
30	5/8" X 3/4"	0	0		0
31	3/4"	0	0	_	Ō
32	1"	Ō	0		0
33	1-1/2"	ŏ	ŏ	_	0
34	2"	0	0	_	0
35	3"	0	0	-	
36	4"	0		-	0
37	7	U	0	-	0
	Gallanaga		_		_
38	Gallonage	-	0	-	0
39		-	0	-	0
40	T-1-114 10 5 0	-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				-
43	Fire Protection				
44	1"	0	NA		0
45	2"	Ö	NA	-	ő
46	3"	ő	NA	_	0
47	4"	0	NA	_	0
48	6"	0	NA NA	-	
49	8"	0		-	0
	U	U	NA	-	0
50					
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				
	Subtot				0

Florida Public Service Commission

Rosalie Oaks

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

Schedule: E-2s Page: 1 of 1

Preparer: Jack Schreyer

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.

ine	(1)	(2) Number	(3) Usage	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Proposed	(9) Proposed	(10) Revenue a
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Usage	Rate	Proposed
1	Residential	4 444	759	- 14.81	16,498	15.51	17,278		53.80	59,933
2	5/8" X 3/4"	1,114 0	759	14.01	10,498	15.51	17,276		80.71	39,930
3 4	3/4" 1"	0	. 0	26.47	Ö	2.71	0		134.51	Č
5	1-1/2"	Ö	ő	20.47	Ŏ	-	o 0		269.02	Ċ
6	2"	Ö	Ö	112.82	ō	118.14	ō		430.43	C
7	3"	Ö	ō	-	Ō	-	0		860.86	C
8	4"	0	0	-	0	-	0		1,345.10	C
9	Gallonage cap (gallons)		1,000							
10	Capped Usage	-	759	6.67	5,063	6.67	5,063	2,196	21.86	48,005
11	Usage Above Cap	-	1,835					398		
12										
13	Total Residential	1,114	2,594		21,561		22,341			107,938
14	Average Bill				19.35		20.05			96.8
15	Commerical				_		_			
16	5/8" X 3/4"	0	0	-	0	•	0		53.80	4
17	3/4"	0	0	-	0	•	0		80.71	+
18	1"	0	0	-	0	-	0		134.51	
19	1-1/2"	0	0	•	0	-	0		269.02 430.43	
20	2"	0 0	0	-	0	•	0		860.86	
21	3" 4"	0	0	-	0		0		1,345.10	
22 23	4	0		-	o o		O		1,040.10	
24	Gallonage	-	0	-	0	-	0		26.23	
25	Total Commercial	0	0		0		0			
26	Average Bill									-
27	Multi-Family									
28	5/8" X 3/4"	0	0		0	-	0		53.80	
29	3/4"	0	0	-	0	-	0		80.71	
30	1"	0	0	-	0	-	0		134.51 269.02	
31	1-1/2 " 2"	0	0	•	0	-	0		430.43	
32 33	3"	. 0	0	-	0	-	0		860.86	
34	4"	0	0		0		0		1,345.10	
35	7	U			· ·		J		1,0-10,10	
36	Gallonage	_	0	_	0	-	0		26.23	
-	Canoriage		Ü		v		· ·		20.20	
37	Total Multi- Family	0	0		0		0		-	
38	Average Bill									
39	Flat Rate								440.00	
40	Res. Wastewater Only	0	NA	-	0	-	0		112.98	
41 42	Sprinkler Heads Reuse	0	NA NA	-	0 0	-	0		· -	
	Total Flat Rate - Other			•	0	-	0		•	
44	Subtotal				21,561		22,341			107,93
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			•
47	Misc. Service Charge				0		0			407.0
18	Total Revenue				21,561		22,341			107,9
19	Booked Revenue				21,245	. 450/				
50	Difference				316	= 1.5%				
51 52						0.00				
_					. 0	0.0%				

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 Schedule: Page: E-2s not req'd

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.

Line	(1)	(2) Number	(3) Usage	(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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	Ō	0	-	0
5	1-1/2"	0	0		0
6	2"	ő	Ö	_	ő
7	3"	0	0	_	ŏ
8	4"	0	0		ő
9	Gallonage cap			-	0
10	Capped Usage		0		0
11		-	U	•	U
	Usage Above Cap	•			
12	T () D ()) () ()				
13	Total Residential	0	0		0
14	Average Bill				0.00
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	•	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallonage	-	0	-	0
0.5	Tatal Carray matel				
25	Total Commercial	0	0		0
26	Average Bill				0.00
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	Ō
32	2"	Ō	Ō	_	0
33	3"	Õ	ŏ	-	ő
34	4"	0	ő	-	ő
35	•	•			· ·
36	Gallonage	-	0	-	0
37	Total Multi- Family	0	0		0
38	Average Bill				
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA NA	-	0
42	Reuse	0	NA NA	-	0
43	Total Flat Rate - Other	J	13/23		- 0
44	Subtotal				0

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05 Schedule: E-2s
Page: not req'd
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.

			<u>-</u>	•	
	(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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12	,	-			
13	Total Residential	0	0		0
14	Average Bill				-
	, , , o, o, o, o				
15	Commerical				
16	5/8" X 3/4"	0	0	_	0
17	3/4"	0	ő	_	Ö
18	1"	0	0		0
19	1-1/2"	0	0	_	0
20	2"	0	ő	_	Ö
21	3"	0	0	_	ő
22	4"	0	0	_	0
23	7	o		_	· ·
24	Gallonage	_	0	_	0
24	Gallonage	-	· ·	-	v
25	Total Commercial	0	0		
26	Average Bill				
20	Average bill				
27	Multi-Family				
28	5/8" X 3/4"	0	0		0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	. 0	-	0
34	4"	0	. 0		0
35	4	U			.0
36	Gallonage		0		0
30	Galloriage	•	U	_	U
37	Total Multi- Family	0	0		0
38	Average Bill	`	<u>_</u>		<u></u>
30	Arciage Dill				
39	Flat Rate				
40		0	NA		0
41	Res. Wastewater Only Sprinkler Heads	0	NA NA	•	0
42	Reuse	0	NA NA	-	. 0
43	Total Flat Rate - Other	U	INM	-	
73	Total Flat Nate - Other				
44	Subtota	1			0
77	Subtota	•			

Customer Monthly Billing Schedule

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3

Page: 1 of 1

Preparer: Jack Schreyer

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

			_
w	Δ	ΓF	R

	(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	92	0	0	0	0	0
2	Feb-05	92	0	0	0	0	0
3	Mar-05	92	0	0	0	0	0
4	Apr-05	91	0	0	0	0	0
5	May-05	91	0	0	0	0	0
6	Jun-05	93	0	0	0	0	0
7	Jul-05	92	0	. 0	0	0	0
8	Aug-05	93	0	0	0	0	0
9	Sep-05	93	0	0	0	0	0
10	Oct-05	93	0	0	0	0	0
11	Nov-05	93	0	0	0	0	0
12	Dec-05	94	0	0	0	0	0
13	Total Water	1,109	0	0	0	0	0

^	-		-	_
-		nı	-	_
J	_		_	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	<u>(List)</u>	Total
14	Jan-05	92	0	0	0	0	0
15	Feb-05	92	0	0	0	0	0
16	Mar-05	92	0	0	0	0	0
17	Apr-05	91	0	0	0	0	0
18	May-05	91	0	0	0	0	0
19	Jun-05	93	0	0	0	0	0
20	Jul-05	92	0	0	0	0	0
21	Aug-05	93	0	0	0	0	0
22	Sep-05	92	0	0	0	0	0
23	Oct-05	93	0	0	0	0	0
24	Nov-05	93	0	0	0	0	0
25	Dec-05	94	0	0	0	0	0
26	Total Sewer	1,108	0	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

Rosalie Oaks

WATER

Docket No. 060368-WS

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

Schedule:

E-4

Page:

1 of 1

Preparer: 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.

	(1)
Line	
No	Type Charge
	Initial Connection

	(1)	(2)	(3)	(4)	(5)	
Line		Pres	ent	Proposed		
No	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Initial Connection	15.00	-	24.00	31.00	
2	Normal Reconnect	10.00	-	24.00	31.00	
3	Violation Reconnect	15.00	-	48.00	62.00	
4	Premises Visit	15.00	-	24.00	31.00	
5	Insufficient Funds	10.00	-	21.00	-	
6	Late Payment Fees	5.00	-	5.00	-	

St	:V <u>V</u>	EK
ı	inc	

	(1)	(2)	(3)	$\overline{(4)}$	(5)
Line		Pres	sent	Propo	sed
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	15.00	-	24.00	31.00
11	Insufficient Funds	10.00	-	21.00	-
12	Late Payment Fees	5.00	-	5.00	-

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

Rosalie Oaks Docket No. 060368-WS

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

Schedule: Page:

E-5 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.

Line	(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE	R						
1	Jan-05	15	0	0	0	20	35
2	Feb-05	15	0	0	0	20	35
3	Mar-05	60	0	0	0	20	80
4	Apr-05	45	0	0	0	5	50
5	May-05	15	0	0	0	(5)	10
6	Jun-05	0	0	0	0	15	15
7	Jul-05	45	0	0	0	15	60
8	Aug-05	0	0	0	0	5	5
9	Sep-05	0	0	0	0	15	15
10	Oct-05	15	0	0	0	10	25
11	Nov-05	15	0	0	0	5	20
12	Dec-05	0	0	0	0	5	5
13	Total Water	225	0	0	0	130	355
14	Annual Events	15	0	0	0	13	
15	2006 Rate	15	10	15	15	10	
16	2006 Revenue	225	0	0	0	130	355
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	360	0	0	0	273	633
SEWE	R						
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	Jun-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
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	0	0	0	0	0	0
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	15	10	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	. 0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

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	Type	Quantity

Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

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

1 Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Rosalie Oaks 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

Rosalie Oaks

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).

	(1)	(2)	(3)	(4) How collected	(5) Type
Line No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
1 2	County Other Property Tax	Polk County	4.5%		None

SEWER

3 Regulatory Assessment Fee

Florida Public Service Comm.

4.5%

None

Service Availability Charges Schedule

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

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

Schedule:

E-10

Page: Preparer: 1 of 1

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		0.148	200.00	054.00
1	Service Installation Charge	3/4"	200.00	251.00
2	(Service Line Size)	1"	330.00	278.00
3		1 1/2"	330.00	403.00
4		2"	1,000.00	513.00
5		Over 2"	-	Actual Costs
6	Meter Installation Fee	5/8"	200.00	138.00
7	(Meter Size)	3/4"	-	138.00
8	,	1"	200.00	138.00
9		1 1/2"	200.00	274.00
10		2"	600.00	430.00
11		Over 2"	-	Actual Costs
12	Back Flow Preventor Installation Fee		-	Actual Costs
13	Plant/System Capacity Charge		-	700.00
14	Main Extension Charge		-	446.00
SEW	/FR			
15	Service Installation Charge	4"	Actual Costs	1,500.00
16	on visa moterial and on any	over 4"	Actual Costs	Actual Costs
17	Plant/System Capacity Charge		450.00	1,300.00
18	Main Extension Charge		50.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

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

Schedule: Page: E-11 1 of 1

Preparer:

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)
No.	Year	Residential	Service	Other	Total
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

Rosalie Oaks 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.

Florida Public Service Commission

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

(consumption is in 1.000 gallons)

					(consumpti	on is in 1	,000 gallons)					
	(1)	(2) Historical	(3)	(4) Proj. Test	(5) Historical	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10)	(11)	(12) Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Consump.		Consump.	Rates	Revenue	Gallons	Rates	Rev. Reg.
1	Residential		. 40.01	21110	Jonioump.	, 4000	Consump.	7.000		Canons	, idica	. tov. ricq.
2	5/8" X 3/4"	1,114	Note A	1,138	2,594	Note B	2,650	11.38	12,950		29.87	33,992
3	3/4"	0		0	0		0	-	0		44.80	0
4	1"	0		0	0		0	24.51	0		74.67	Ō
5	1-1/2"	0		0	0		0	-	0		149.33	0
6	2"	0		0	0		0	78.63	0		238.93	0
7	3"	0		0	0		0	-	0		477.86	0
8	4"	0		0	0		0	-	0		746.66	0
9	Gallonage											
10	Block 1	-		0	2,073		2,118	0.95	2,012	2,243	10.24	22,968
11	Block 2	-		0	0		314	1.20	376	407	12.80	5,208
12	Block 3		_	0	0	_	219	1.46	319	0	-	0
13	Total Residential	1,114		1,138	2,594		2,650		15,658	2,650		62,169
14												
45	C											
15	Commerical	^		^	^		C		•		20.03	•
16	5/8" X 3/4"	0		0 0	0		0 0	•	0		29.87	0
17	3/4" 1"	0		0	0		0	-	0		44.80	0
18 19	1-1/2"	0		0	0		0	-	0		74.67	0
20	2"	0		0	0		0	-	0		149.33	0
21	3"	0		0	0		0	-	0		238.93 477.86	0
22		0		0	0		. 0	-	0			0
23	4	U		U	U		. 0	-	U		746.66	U
24	Gallonage	_		0	0		0		0	0	10.24	0
25	Total Commercial	0	-	0	0	-			- 0	0	10.24	0
26		•		•	·				Ū	Ŭ		· ·
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		29.87	0
29	3/4"	0		0	0		0	-	0		44.80	0
30	1"	0		0	0		0	-	0		74.67	0
31	1-1/2"	0		0	0		0	-	0		149.33	0
32	2"	0		0	0		0	-	0		238.93	0
33	3"	0		0	0		0	-	0		477.86	0
34	4"	0		0	0		0	-	0		746.66	0
35 36	Callanana			0			0		•		10.01	
37	Gallonage Total Multi-Family	- 0	-	0	0	-	0	-	0	0	10.24	0
38	Total Multi-Faililly	U		U	U		U		0	0		0
50												
39	Fire Protection											
40	2"	0		0				-	. 0		59.73	0
41	3"	0		0				-	0		119.47	Ō
42	4"	0		0				-	0		186.67	0
43	6"	0		0				-	0		373.33	0
44	8"	0		0				-	0		597.33	0
45	10"	0		0				-	0		858.66	0
46	Per Hydrant	0	-	0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	1,114	-	1,138	2,594	-	2,650		15,658	2,650		62,169
50	Misc. Service Charge	1,114		1,130	2,094		∠,00∪			2,650		
51	Total Revenue								355			633
3,	Lordi Meveline			.					16,013			62,802

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

Rosalie Oaks 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.

Line	(1)	(2) Proj. Test Year 2006	(3) Proj.	(4) Proj. Test Year 2007	(5) Proj. Test Year 2006	(6) Proj.	(7) Proj. Test Year 2007	(8) Present	(9) Proj. Test Year 2007	(10) Conserv.	(11) Proposed	(12) Projected 2007
No.	Class/Meter Size	Bills	Factor	Bills	Consump.		Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
	Residential											
2	5/8" X 3/4"	1,138	Note A	1,162	2,650	Note B	2,706	11.38	13,224		29.87	34,709
	3/4"	0		0	0		0	-	0		44.80	0
4	1"	0		0	0		0	24.51	0		74.67	0
5	1-1/2"	0		0	0		0	-	0		149.33	0
6	2"	0		0	0		0	78.63	0		238.93	0
7	3"	0		0	0		0	-	0		477.86	0
8	4"	0		0	0		0	-	0		746.66	0
9	Gallonage											
10	Block 1	0		0	2,118		2,162	0.95	2,054	2,291	10.24	23,460
11	Block 2	0		0	314		320	1.20	384	415	12.80	5,309
12	Block 3	0	_	0	219	_	223	1.46	326	0	-	0
13	Total Residential	1,138	-	1,162	2,650		2,706		15,988	2,706		63,478
14												
15	Commerical	_		_	_		•				00.07	_
16	5/8" X 3/4"	0		0	0		0	-	0		29.87	0
17	3/4"	0		0	0		0	-	0		44.80	0
18	1"	0		0	0		0	-	0		74.67	0
19	1-1/2"	0		0	0		0	-	0		149.33	0
20	2"	0		0	0		0	-	0		238.93	0
21	3"	0		0	0		0	-	0		477.86	0
22	4"	0		0	0		0	-	0		746.66	0
23					•		0		0		40.04	
24	Gallonage	0		0	0	-	0	-	0	0	10.24	0
25 26	Total Commercial	0		0	0		0		0	0		0
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		29.87	0
29	3/4"	0		0	0		0	-	0		44.80	0
30	1"	0		0	0		0	-	0		74.67	0
	1-1/2"	0		0	0		0	-	0		149.33	C
32	2"	0		0	0		0	-	0		238.93	C
33	3"	0		0	0		0	-	0		477.86	. 0
34	4"	0		0	0		0		0		746.66	C
35												
36	Gallonage	0		0	0		0	~	0	0	10.24	C
37 38	Total Multi-Family	0	-	0	0	_	0		0	0		(
	Fire Protection											
39 40	2"	0		0					^		E0.72	_
40	3"	0		0				-	0		59.73	0
42	3 4"	0		0				-	0		119.47 186.67	(
43	6"	0		0				-	0		373.33	(
44	8"	0		0				-	0		597.33	(
45	10"	0		0				-	0		858.66	(
46	Per Hydrant	0		0				-	0		0.00.00	(
47	Total Fire Protection	- 0						-			-	
48	. J.d. File Filedgori	Ü		3					J			
49	Subtotals	1,138	-	1,162	2,650	_	2,706		15,988	2,706		63,478
50	Misc. Service Charge								355			633
-												

Note A: Reflects projected customer growth for 2007

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

Florida Public Service Commission

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

Schedule: E-13s 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.

(usage is in 1.000 callons)

					(usage is ir	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	BitIs	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,114	Note A	1,138	759	Note B	775	15.51	17,650		53.80	61,224
3	3/4"	0		0	0		0	-	0		80.71	0
4	1"	0		0	0		0	2.71	0		134.51	0
5	1-1/2"	0		0	0		0	-	0		269.02	0
6	2"	0		0	0		0	118.14	0		430.43	0
7	3"	0		0	0		0	-	0		860.86	0
8	4"	0		0	0		0	-	0		1,345.10	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage	-			759		775	6.67	5,172	2,243	21.86	49,032
11	Usage Above Cap	-			1,835		1,875			407		
12			-									
13	Total Residential	1,114		1,138	2,594		2,650		22,822	2,650		110,256
14												
4.5	0											
15	Commerical	_			_		_					_
16	5/8" X 3/4"	0		0	0		0	-	0		53.80	0
17		0		0	0		0	•	0		80.71	0
18	1"	0		0	0		0	-	0		134.51	0
19	1-1/2"	0		0	0		0	-	0		269.02	0
20	2"	0		0	0		0	-	0		430.43	0
21	3"	0		0	0		0	-	0		860.86	0
22	4"	0		0	0		0	-	0		1,345.10	0
23	O. 11.								0			
24	Gallonage	- 0	•		0	-	0	-	0	0	26.23	0
25	Total Commercial	U		0	U		U		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	_	0		53.80	0
29	3/4"	. 0		0	0		0		0		80.71	0
30	1"	. 0		0	0		0	_	0		134.51	0
31	1-1/2"	0		0	0		0		0		269.02	0
32	2"	0		0	0		0		0		430.43	0
33	3"	0		0	0		0	_	0		860.86	0
34	4"	0		0	0		0	_	0		1,345.10	0
35	•	v		Ū	Ū		U	-	U		1,040.10	Ū
36	Gallonage			0	0		0	_	0	0	26.23	0
37	Total Multi-Family	0	-			-			- 0	0	20.23	0
38	Total Mail Calling	Ů		Ů	·		ŭ		J	U		J
39	Flat Rate											
40	Res. Wastewater Only	0		0				-	0		112.98	0
41	Sprinkler Heads	0		Ō					ō		-	Ō
42	Reuse	0		0				-	Ō		-	0
43	Total Flat Rate - Other	0	-	0		-		•	0			0
						_			-			
44	Subtotals	1,114		1,138	2,594		2,650		22,822	2,650		110,256
45	Misc. Service Charge								0			0
46	Total Revenue								22,822			110,256

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

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

Florida Public Service Commission

Schedule: E-13s 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.

(usage is in 1,000 gallons)

					(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"	1,138	Note A	1,162	0	Note B	792	15.51	18,023		53.80	62,516
3	3/4"	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	ő	,,,,,,	0		0		80.71	0
	1"	0		Ö	Õ		ŏ	2.71	ő		134.51	ŏ
4		0		0	0		0	2.71	Ö		269.02	ő
5	1-1/2"			0			Ö	118.14	0			0
6	2"	0		-	0			118.14			430.43	_
7	3"	0		0	0		0	-	0		860.86	0
8	4"	0		0	0		0	-	0		1,345.10	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage				0		792	6.67	5,281	2,291	21.86	50,081
11	Usage Above Cap				0		1,914			415		
	-											
1	Total Residential	1,138	_	1,162	0	_	2,706		23,303	2,706		112,597
2												
3	Commerical								_			
4	5/8" X 3/4"	0		0	0		0	-	0		53.80	0
5	3/4"	0		0	0		0	-	0		80.71	0
6	1"	0		0	0		0	-	0		134.51	0
7	1-1/2"	0		0	0		0	•	0		269.02	0
8	2"	0		0	0		0		0		430.43	0
9	3"	0		0	0		0		0		860.86	0
10	4"	ō		0	0			-	0		1,345.10	Ō
11	7	ŭ		·	•				ō		.,	•
12	Gallonage				0		0	_	ő	0	26.23	0
13	Total Commercial	0	-		0	-	- 0		0		20.23	
14	rotal Commercial	U		U	U		U		0.	v		v
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	_	0		53.80	0
17	3/4"	0		0	0		0	·=	ő		80.71	Ö
18	1"	0		0	0		0	-	0		134.51	ő
		_		_	0		0	-	_			
19	1-1/2"	0		0	-		-	•	0		269.02	0
20	2"	0		0	0		0	-	0		430.43	0
21	3"	0		0	0		0	-	0		860.86	0
22	4"	0		0	0		0	-	0		1,345.10	0
23	±						_					
24	Gallonage		-	0	0		0	-	0	0	26.23	0
25	Total Multi-Family	0		0	0		0		0	0		0
26												
2-	Fint Date											
27	Flat Rate	-		_								_
28	Res. Wastewater Only	0		0				-	0		112.98	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0	_	0				-	0		-	0
31	Total Flat Rate - Other	- 0	_					-	0			0
32						_						
33	Subtotals	1,138		1,162	0		2,706		23,303	2,706		112,597
34	Misc. Service Charge								0			0
35	Total Revenue								23,303			112,597
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

Rosalie Oaks Docket No. 060368-WS

Schedule Year End: 12/31/2005 Water [X] or Sewer [X]

Customer Class: Meter Size: Schedule: Page: E-14 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

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				,
		*		
•				

Rosalie Oaks 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

Rosalie Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: Page: F-1 1 of 1

Preparer:

John F. Guastella

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)
						Unaccounted	%
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
		050	•	000			
1	Jan	350	0	309	0	41	
2	Feb	338	0	246	0	92	
3	Mar	337	0	233	0	104	
4	Apr	295	0	393	0	(98)	
5	May	273	0	243	0	30	
6	Jun	226	0	199	0	27	
7	Jul	207	0	328	0	(121)	
8	Aug	196	0	197	0	(1)	
9	Sep	162	0	219	0	(57)	
10	Oct	189	0	162	0	27	
11	Nov	196	0	133	0	63	
12	Dec	238	0	61	0	177	
13	TOTAL	3,007	0	2,723	0	284	9.4%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2 Rosalie Oaks Page: 1 of 1 Docket No. 060368-WS Preparer:

John F. Guastella Test Year End: 12/31/2005

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 the monthly operating reports sent to DER.

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month		Individual Plan	t Flows		Total Plant	Total Purch. Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	796,000	0	0	0	796,000	0
2	Feb	592,000	0	0	0	592,000	0
3	Mar	903,000	0	0	0	903,000	0
4	Apr	564,000	0	0	0	564,000	0
5	May	589,000	0	0	0	589,000	0
6	Jun	1,172,000	0	0	0	1,172,000	0
7	Jul	720,000	0	0	0	720,000	0
8	Aug	873,000	0	0	0	873,000	0
9	Sep	484,000	0	0	0	484,000	0
10	Oct	576,000	0	0	0	576,000	0
11	Nov	581,000	0	0	0	581,000	0
12	Dec	618,000	0	0	0	618,000	0
13	Total	8,468,000	0	0	0	8,468,000	

Water Treatment Plant Data

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Page:

Schedule:

F-3 1 of 1

Test Year End: 12/31/2005

Preparer: 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.

governmental agency ordinance. Provide documents to support this calculation.

ine			5.1	000
No.	Description		Date	GPD
	Diam's Common in the			500,000
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			526,000
	operating or construction permit, provide an explanation.			
2	Maximum Day:		04/01/05	20,000
	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.			
3	Five-Day Max Year:	Day		
	The five days with the highest pumpage rate from any one month in the test year.	1 _	02/15/05	15,500
	Provide an explanation if fire flow, line-breaks or other unusual occurances affected	2	02/16/05	15,500
	the flows on these days.	3	02/19/05	14,333
		4	02/20/05	14,333
		5	02/21/05	14,333
			Average	14,800
4	Average Daily Flow			8,270
5	Required Fire Flow			No
	The standards will be those as set by the Insurance Service Organization or by a			

Sewer Treatment Plant Data

Rosalie Oaks Docket No. 060368-WS

Test Year End: 12/31/2005

rainfall periods.

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
			45.00
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		15,000
2	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	July	23,000

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Schedule:

F-5

Page:

1 of 1

Preparer:

John F. Guastella

Rosalie Oaks
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 treatment plant(s) for the historical test year and the projected test year (if applicable).

Line

No. Description

Used & Useful

Interim Permanent

Note

1

100%

100% One Well

This system has a single well and is therefore 100% Used and Useful.

Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission

Schedule: Page:

F-6 1 of 1

Preparer:

John F. Guastella

Rosalie Oaks Docket No. 060368-WS

1

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

> > 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

Rosalie Oaks Docket No. 060368-WS Page: Preparer:

1 of 1 John F. Guastella

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.

Base ERCs Trended El					
	RCs T	「otal	Used & U	lseful	
2005 2010		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% -

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

Rosalie Oaks

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule:

F-8

Page:

1 of 1

Preparer:

John F. Guastella

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)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2001	89.3	89.3	89.4		
2	2002	90.3	90.3	90.1		
3	2003	91.0	91.0	90.9		
4	2004	91.3	91.3	91.6		
5	2005	92.4	92.4	92.3		
6	2006			93.0	0.77%	
7	2007			93.7	0.77%	
8	2008			94.4	0.76%	
9	2009			95.1	0.76%	
10	2010			95.9	0.75%	5 yrs beyond 2005
11	2011			96.6	0.75%	
12	2012			97.3	0.74%	5yrs beyond 2007
•						
			X Coefficient(s)	0.715		
SEWER						
13	2001	89.3	89.3	89.4		
14	2002	90.3	90.3	90.1		
15	2003	91.0	91.0	90.8		
16	2004	91.3	91.3	91.5		
17	2005	92.3	92.3	92.2		
18	2006			92.9	0.76%	
19	2007			93.6	0.75%	
20	2008			94.3	0.75%	
21	2009			95.0	0.74%	
22	2010			95.7	0.74%	5 yrs beyond 2005
23	2011	· · · · · · · · · · · · · · · · · · ·		96.4	0.73%	
24	2012		<u> </u>	97.1	0.73%	5yrs beyond 2007

X Coefficient(s)

0.700

Equivalent Residential Connections - Water

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS Test Year End: 12/31/2005 Schedule: F-9 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)	(3) R Custom	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr.
1	2001	89	90	89.5	2,957	33.039	2,957	89.5	
2	2002	90	90	90.0	3,127	34.744	3,127	90.0	0.56%
3	2003	90	94	92.0	2,538	27.587	2,538	92.0	2.22%
4	2004	94	95	94.5	3,355	35.503	3,355	94.5	2.72%
5	2005	95	94	94.5	2,723	28.815	2,723	94.5	0.00%

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

1.37%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Rosalie Oaks 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	89	90	89.5	730	8.156	730	89.5	
2	2002	90	90	90.0	809	8.989	809	90.0	0.56%
3	2003	90	92	91.0	765	8.407	765	91.0	1.11%
4	2004	92	91	91.5	765	8.361	765	91.5	0.55%
5	2005	91	94	92.5	817	8.832	817	92.5	1.09%

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

0.83%

Rosalie Oaks INTERIM RATE SCHEDULES

	SCHEDULE	PAGE
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Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167

Rate Schedule - Interim Rates

Florida Public Service Commission

Rosalie Oaks

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)
Line		Present	Interim
No.	Class/Meter Size	Rates	Rates
	WATER		146.24%
1	Residential		
2	5/8" X 3/4"	11.38	28.02
3	3/4"	-	-
4	1"	24.51	60.35
5	1-1/2"	-	-
6	2"	78.63	193.62
7	3"	-	-
8	4"	-	-
9	6"	-	-
10	8"	-	-
11	10"	-	-
12	Gallonage, Block 1	0.95	2.34
13	Block 2	1.20	2.95
14	Block 3	1.46	3.60
15	General Service		
16	5/8" X 3/4"	-	-
17	3/4"	-	-
18	1"	-	-
19	1-1/2"	-	-
20	2"	=	-
21	3"	-	-
22	4"	-	-
23	6"	-	-
24	8"	•	-
25	10"	-	-
26	Gallonage charge	-	-
27	Fire Protection		
28	2"	-	-
29	3"	-	-
30	4"	-	-
31	6"	-	-
32	8"	-	-
. 33	10"	-	-

(4)	(5)	(6)
	Present	Interim
Class/Meter Size	Rates	Rates
SEWER		124.55%
Residential		
5/8" X 3/4"	15.51	34.83
3/4"	15.51	34.83
1"	15.51	34.83
1-1/2"	15.51	34.83
2"	15.51	34.83
3"	15.51	34.83
4"	15.51	34.83
6"	15.51	34.83
8"	15.51	34.83
10"	15.51	34.83
Gallonage cap (gallons)	1,000	1,000
Gallonage charge	6.67	14.98
General Service 5/8" X 3/4" 3/4" 1" 1-1/2" 2" 3" 4" 6" 8" 10" Gallonage charge		- - - - - - - -
Res. Wastewater Only	-	-
Sprinkler Heads Reuse	-	-
reuse	_	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule:

G-2

Page:

1 of 1

Preparer:

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	68,455	0	68,455	A-1
2	Utility Land & Land Rights	4,022	0	4,022	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	(18,966)		(18,966)	A-1
6	Less: CIAC	(3,500)	0	(3,500)	A-1
7	Accumulated Amortization of CIAC	524	0	524	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	6,012	0	6,012	A-1
12	Total Rate Base	56,547	0	56,547	
SEW	/ER				
13	Utility Plant in Service	50,951	0	50,951	A-2
14	Utility Land & Land Rights	. 0	0	. 0	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(8,118)	0	(8,118)	A-2
18	Less: CIAC	(9,750)	0	(9,750)	A-2
19	Accumulated Amortization of CIAC	1,194	0	1,194	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	9,956	0	9,956	A-2
23	Total Rate Base	44,234	0	44,234	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

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

Historical [X] Projected [] Water [X]

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

Line No.

NONE

Schedule: G-3 Page: 1 of 1

Preparer:

entroller of the security graphs of the processing process of the control of the

Jack Schreyer

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X] Schedule: Page: G-4 1 of 1

Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Utility Adjusted	Litility Intorim	Adjusted Interim	Interim	Requested Interim	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate		100(1001	7 tojustinonts	Test Teal	11010030	1101011000	Conducto
1	Water Sales Revenues	14.264	0	14,264	20,859	35,123	B-4
2	Other Revenues	355	0	355	0	355	B-4
3	OPERATING REVENUES	14,619	0	14,619	20,859	35,478	
4	Operation & Maintenance	24,073	0	24,073	308	24,382	B-5
5	Depreciation, net of CIAC Amort.	2,850	0	2,850		2,850	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	1,266	0	1,266	938	2,204	B-15
8	Provision for Income Taxes	(5,301)	0	(5,301)	7,129	1,827	C-1
9	OPERATING EXPENSES	22,888	0	22,888	8,375	31,263	
10	NET OPERATING INCOME	(8,269)	0	(8,269)	12,485	4,215	
11	RATE BASE	56,547	0	56,547		56,547	A-1
12	RATE OF RETURN	-14.62%				7.45%	
Sewe	er						
13	Sewer Sales Revenues	21,561	0	21,561	26,854	48,415	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	21,561	0	21,561	26,854	48,415	
16	Operation & Maintenance	37,063	0	37,063	397	37,459	B-6
17	Depreciation, net of CIAC Amort.	2,728	0	2,728		2,728	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	2,369	0	2,369	1,208	3,577	B-15
20	Provision for Income Taxes	(7,986)	0	(7,986)	9,390	1,404	C-1
21	OPERATING EXPENSES	34,174	0	34,174	10,995	45,169	
22	NET OPERATING INCOME	(12,613)	0	(12,613)	15,859	3,246	
23	RATE BASE	44,234	0	44,234		44,234	A-2
24	RATE OF RETURN	-28.51%			•	7.34%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Rosalie Oaks Docket No. 060368-WS

Test Year End: 12/31/2005

Histo Projected []
Water [X] Sewer [X]

Schedule:

G-5

Page: Preparer: 1 of 1 Jack Schreyer

Line	(1)	(2) Interim	(3) Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007	-	
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	20,859	26,854
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	939	1,208
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	14,619	21,561
9	Plus Required Revenue Adjustment	20,859	26,854
10	Rate Year Revenue at Proposed Rates	35,478	48,415
11			
12	Less Operating Expenses Before Income Taxes	(29,435)	(43,764)
13	Less Interest Expense	(1,305)	(1,010)
14	Taxable Income	4,737	3,640
15	Income Tax at Composite Rate of 38.58%	1,827	1,404
16	Less Income Tax at Present Rates	5,301	7,986
17			
18	Income Tax Adjustment	7,129	9,390

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Schedule of Requested Cost of Capital

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [] Projected [] Water [X] Sewer [X] Schedule: Page: G-6 1 of 1

Preparer:

Jack Schreyer

	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line	•	To Requested		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							<u> </u>
1	Long-Term Debt	21,271	37.62%	6.00%	2.26%	1,276	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	31,907	56.43%	9.12%	5.15%	2,910	D-2
5	Customer Deposits	487	0.86%	6.00%	0.05%	29	D-2
6	Accumulated Deferred Income Taxes	2,882	5.10%	0.00%	0.00%	0	D-2
7	Total	56,547	100.00%	=	7.45%	4,215	
SEV	VER						
8	Long-Term Debt	16,346	36.95%	6.00%	2.22%	981	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	24,519	55.43%	9.12%	5.06%	2,236	D-2
12	Customer Deposits	487	1.10%	6.00%	0.07%	29	D-2
13	•	2,882	6.52%	0.00%	0.00%	0	D-2
14	Total	44,234	100.00%	-	7.34%	3,246	

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