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Beecher's Point Water and Sewer

Docket No. 060368-WS

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

Putnam 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

Aqua Utilities Florida, Inc.

CMP COM CTR ECR GCL 0 OPC / RCA _ SCR ____ SGA ____ SEC OTH __

DOCUMENT NUMBER-CATE

Beecher's Point RATE BASE

2.3

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Schedule of Water Rate Base

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Beecher's Point Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

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

18-28-22

- proc. - 6-57

	(1)	(2) Histo	(3) rical Base Year	(4) 2005	(5) Intermediate	(6) Year 2006	(7) Projected Te	(9)	
Line No.		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	0	178,481	178,481	2,617	181,097	4,783	185,880	A-5
2	Utility Land & Land Rights	0	15,000	15,000	0	15,000	0	15,000	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(50,910)	(50,910)	(6,265)	(57,175)	(5,625)	(62,800)	A-9
6	Less: CIAC	0	(33,967)	(33,967)	(600)	(34,567)	(1,350)	(35,917)	A-12
7	Accumulated Amortization of CIAC	0	18,594	18,594	1,037	19,631	1,077	20,709	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	7,902	7,902	(317)	7,584	1,747	9,331	A-17
12	Total Rate Base	0	135,100	135,100	(3,529)	131,571	632	132,203	

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

Florida Public Service Commission

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Page:	1 of 1
Preparer:	Robert M. Griffin

Schedule of Sewer Rate Base

Beecher's Point Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

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)	
			rical Base Year		Intermediate		Projected Tes		_	
		Average		Adjusted		Adjusted		Adjusted	Supporting	
Line		Balance		Average		Average	Adjustmente	Average Balance	Supporting Schedules	
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Dalance	Schedules	
1	Utility Plant in Service	0	361,456	361,456	1,715	363,171	747	363,918	A-6	
2	Utility Land & Land Rights	0	22,251	22,251	0	22,251	0	22,251	A-6	
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7	
4	Construction Work in Progress	0	0	0	0	0	0	0		
5	Less: Accumulated Depreciation	0	(54,890)	(54,890)	(14,210)	(69,100)	(12,622)	(81,722)	A-10	
6	Less: CIAC	0	(20,569)	(20,569)	(600)	(21,169)	(1,350)	(22,519)	A-12	
7	Accumulated Amortization of CIAC	0	15,679	15,679	912	16,591	701	17,292	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	3,105	3,105	(129)	2,976	551	3,528	A-17	
12	Total Rate Base	0	327,032	327,032	(12,312)	314,720	(11,973)	302,747		

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

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Florida Public Service Commission

A-2 Schedule: Page: 1 of 1 Robert M. Griffin Preparer:

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Beecher's Point 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.

ine	(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	812	397	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	177,669	361,059	
4	Total Adjustments	178,481	361,456	
5				
6 7	UTILITY LAND & LAND RIGHTS Additions and retirements	0	0	A-5, A-6
1	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	U	0	
8	Order	15,000	22,251	
9	Total Adjustments	15,000	22,251	
10		10,000		
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	(6,447)	(14,726)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(44,463)	(40,164)	
20	Total Adjustments	(50,910)	(54,890)	
21	() 2010			A 40
22		(0)		A-12
23	New connections Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(0)	0	
24	Order	(33,967)	(20,569)	
25	Total Adjustments	(33,967)	(20,569)	
26		(00,007)	(20,000)	
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	1,032	990	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	<u> </u>		
29	Order	17,562	14,689	
30		18,594	15,679	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34	()ACCUMULATED MADET OF ACC AD MOTHENTS			
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36 37	Not Applicable	0	0	
37 38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	A-10
40	Not Applicable	<u> </u>		
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	7,902	3,105	D- 11
43			0,100	
44	OTHER			
45	Not Applicable	0	0	
		<u>_</u> _		
46				

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Schedule of Adjustments to Rate Base

Beecher's Point Docket No. 060368-WS Schedule Year Ending 12/31/06 Interim [] Final [X] Historical [] Projected [X]

Florida Public Service Commission

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.

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	2,617	1,715	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				. 7
7	(-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and			A-7
0	amortization	0	0	
8 9	anonization			
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(6,265)	(14,210)	
15				
16	(-)CIAC		(000)	A-12
17	New connections	(600)	(600)	
18 19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	1,037	912	~17
21		.,		
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27	()ADVANCES FOR CONSTRUCTION			A-16
28 29	(-)ADVANCES FOR CONSTRUCTION Not Applicable	0	0	A-10
30	Not Applicable			
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(317)	(129)	
33				
34	OTHER			
35	Not Applicable	0	0	
36	TOTAL DATE DAGE AD HIGTHERING	/2 500	(10.040)	
37	TOTAL RATE BASE ADJUSTMENTS	(3,529)	(12,312)	
	UPIS Water Note:			
	WIA			

#N/A

UPIS Sewer Note: #N/A

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Beecher's Point 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)
	Water	Sewer	Supporting
	Average	Average	Schedule
			A-5, A-6
Additions and retirements	4,783	747	
			A-5, A - 6
Additions and retirements	0	0	
			۸ 7
			A-7
· · · ·	٥	0	
anonization	0	0	
CONSTRUCTION WORK IN PROGRESS			
	0		
(-)ACCUMULATED DEPRECIATION			A-9, A-10
	(5,625)	(12,622)	
	<u>`</u>		
(-)CIAC			A-12
New connections	(1,350)	(1,350)	
	i		A-14
Amortization	1,077	701	
Not Applicable	0	0	
	0		
Not Applicable		0	
(-)ADVANCES FOR CONSTRUCTION			A-16
••	0	0	
······		ĭ	
WORKING CAPITAL ALLOWANCE			A-17
Based on Balance Sheet method	1,747	551	
OTHER		· · · · · · · · · · · · · · · · · · ·	
Not Applicable	0	0	
TOTAL RATE BASE ADJUSTMENTS	632	(11,973)	
UPIS Water Note:			
	Description UTILITY PLANT IN SERVICE Additions and retirements UTILITY LAND & LAND RIGHTS Additions and retirements (-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and amortization CONSTRUCTION WORK IN PROGRESS Not Applicable (-)ACCUMULATED DEPRECIATION Depreciation and retirements (-)CIAC New connections ACCUMULATED AMORTIZATION OF CIAC Amortization ACQUISITION ADJUSTMENTS Not Applicable (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable (-)ADVANCES FOR CONSTRUCTION Not Applicable WORKING CAPITAL ALLOWANCE Based on Balance Sheet method OTHER	Description Average UTILITY PLANT IN SERVICE 4,783 Additions and retirements 4,783 UTILITY LAND & LAND RIGHTS 0 Additions and retirements 0 (-)NON-USED & USEFUL 0 Plant & CIAC additions, retirements, depreciation and amortization 0 CONSTRUCTION WORK IN PROGRESS 0 Not Applicable 0 (-)ACCUMULATED DEPRECIATION 0 Depreciation and retirements (5,625) (-)CIAC (1,350) ACCUMULATED AMORTIZATION OF CIAC 1,077 ACQUISITION ADJUSTMENTS 0 Not Applicable 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0 Not Applicable 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0 Not Applicable 0 (-)ADVANCES FOR CONSTRUCTION 0 Not Applicable 0 WORKING CAPITAL ALLOWANCE Based on Balance Sheet method 1,747 OTHER 0 0 Not Applicable 0 0 TOTAL RATE BASE ADJUSTMENTS 632	Description Water Average Sewer Average UTILITY PLANT IN SERVICE Additions and retirements 4,783 747 UTILITY LAND & LAND RIGHTS 0 0 0 Additions and retirements 0 0 0 UTILITY LAND & LAND RIGHTS 0 0 0 Additions and retirements 0 0 0 Plant & CIAC additions, retirements, depreciation and amortization 0 0 0 CONSTRUCTION WORK IN PROGRESS Not Applicable 0 0 0 0 (-)ACCUMULATED DEPRECIATION Depreciation and retirements (5,625) (12,622) (12,622) (-)CIAC New connections (1,350) (1,350) (1,350) ACQUISITION ADJUSTMENTS Not Applicable 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0 0 0 <

Replacements of Distribution lines.

UPIS Sewer Note: #N/A

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

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Beecher's Point	Schedule:	A-4
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	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.

anulo	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 30, 2004 in ac	cordance with PSC Amenda	atory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1004		
e	1994 Additions		
6 7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
0			
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		<u></u> ,
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance		
	4000		
22	1998 Additions		
22	Retirements		
23 24	Adjustments		
24	12/31/98 Balance		
20			
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance		

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

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,				
Docke	ner's Point et No. 060368-WS eted Test Year Ending 12/31/07		Schedule: Page: Preparer:	A-4 2 of 2 Robert M. Griffin
-	nation: Schedule A-4 continued			
	(1)	(2) Water	<u></u> "	(3) Sewer
Line No.	Description	Year End Balance		Year End Balance
	alances for this system begin June 30, 2004 in ac		- PSC Ameno	
	2000			
30	Additions			
31	Retirements			
32 33	Adjustments 12/31/00 Balance		-	
33				
34	2001 Additions			
34 35	Retirements			
36	Adjustments		_	
37	12/31/01 Balance		_	
	2002			
38	Additions			
39	Retirements			
40 41	Adjustments 12/31/02 Balance		-	<u></u>
42 43 44 45	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	192,669	_	383,310
	2004			
46	Additions	556		0
47	Retirements	0		0
48 49	Adjustments 12/31/04 Balance	102 225	_	383,310
49		193,225		303,310
50	2005 Additions	228		1,163
51	Retirements	0		0
52	Adjustments	604		205
53	12/31/05 Balance	194,057		384,678
	2006			
54 55	Additions Retirements	4,239 (460		841 0
55 56	Adjustments	1,521		517
57	12/31/06 Balance	199,357		386,036
	2007			
58	Additions	3,000		0
59	Retirements	(328		0
60 61	Adjustments 12/31/07 Balance	202,775		253
01	12/5//07 Dalance	202,775		386,289

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

Schedule of Water Plant in Service By Primary Account Test Year Average balance Beecher's Point 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: 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) Il Base Ye	(4) ar 2005	(5)	(6) diate Yea	(7) r 2006	(8) Projecte	(9) d Rate Ye	(10) ar 2007
Line	Acct		Adjusted		ar 2005 ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
Line No.	ACCI No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	140.		Balarice	10	Adjubtud	Balance	70	- Allount	Dalarice	/0	/1//00//
1	INTANG	IBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	192	0.00%	0	192	0.00%	0	192	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	SOURC	E OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	15,000	0.00%	0	15,000	0.00%	0	15,000	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT	-								
17	303.3	Land & Land Rights	0	0.00%	o	0	0.00%	o	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	Ō	0.00%	Ō	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	ō	0	0.00%	0	0	0.00%	õ
20	320.3	Water Treatment Equipment	õ	0.00%	ō	Ō	0.00%	ŏ	0	0.00%	õ
21	339.3	Other Plant & Misc. Equipment	Ő	0.00%	õ	Ő	0.00%	ő	Ő	0.00%	õ
22		MISSION & DISTRIBUTION PLANT	v	0.0070	Ũ	Ŭ	0.0070	ů	Ŭ	0.0070	U
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	556	0.00%	õ	556	0.00%	ů 0	556	0.00%	õ
25	311.4	Pumping Equipment	0	0.00%	õ	0	0.00%	Ő	0	0.00%	õ
26	330.4	Distr. Reservoirs & Standpipes	46,823	0.00%	õ	46.823	0.00%	õ	46,823	0.00%	Ö
27	331.4	Transm. & Distribution Mains	91,466	0.00%	õ	93,220	0.00%	ő	96,376	0.00%	õ
28	333.4	Services	4,201	0.00%	õ	4,201	0.00%	ő	4,201	0.00%	õ
29	334.4	Meters & Meter Installations	8,535	0.00%	õ	8.623	0.00%	õ	8,623	0.00%	õ
30	335.4	Hydrants	750	0.00%	õ	750	0.00%	0 0	750	0.00%	Ő
31	336.4	Backflow Prevention	25,842	0.00%	õ	25,842	0.00%	Ő	25,842	0.00%	0
32	339.4	Other Plant & Misc. Equipment	20,042	0.00%	ő	20,042	0.00%	0 0	20,042	0.00%	ů 0
33		AL PLANT	0	0.0070	0		0.00 /0	0	0	0.0070	0
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.	o o	0.00%	ő	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	115	0.00%	0	890	0.00%	0	2,518	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	2,518	0.00%	0
39	341.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40 41	343.5 344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5 345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	340.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
	- 348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	тот	AL	193,481		0	196,097		0	200,880		0
.0				. :			:				
	Total	Land and Land Rights	15,000	. 1	0	15,000		0	15,000		0

Schedule of Water Plant in Service By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Florida Public Service Commission

in anomal structure

Schedule:A-5Page:2 of 5Preparer: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.

en energy product participants where the second product product of the second

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line	Acct		Prior Year	(0)	((0)	(0)	(1)	(4)	(0)	((,	()	()	())	Average
No.	No.	_ Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 IN	TANG	IBLE PLANT														
	01.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 30	02.1	Franchises	0	ŏ	Ő	õ	Ő	õ	õ	õ	Ő	Ō	0	Ō	0	0
	39.1	Other Plant & Misc. Equipment	Ō	ō	Ō	ō	0	õ	0	0	Ū.	0	Ō	ō	0	0
5 S(OURCE	E OF SUPPLY & PUMPING PLANT														
6 30	03.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 30	04.2	Structures & Improvements	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
8 30)5.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 30	06.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30	07.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 30	38.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 30	09.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 31	10.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 31		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 33	39.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 W	ATER	TREATMENT PLANT														
17 30		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 30	04.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 31		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	20.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 33		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AISSION & DISTRIBUTION PLANT														
)3.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 30		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	30.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	D	0
27 33		Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	33.4	Services	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	34.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 33		Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	36.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 33		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT							_						_	_
34 30		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 30		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Stores Equipment	U	0	0	0	0	0	0	0	0	0	0	0	0	0
40 34 41 34		Tools, Shop & Garage Equipment Laboratory 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	0	0
42 34 43 34		Power Operated Equipment Communication Equipment	0	0	0	0	U 0	0	0	0	0	0	U	0 0	0	0
			•	•	•	0	0	0	0	0	•	0	0	•	0	0
44 34 45 34		Miscellaneous Equipment Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 34	0.0	Other Tangible Plant	0	U	0	U	0	U	U	U	U	U	U	U	U	0
46	ΤΟΤΑ	L	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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Schedule of Water Plant in Service By Primary Account Tesl Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05 Historica [X] Projected []

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
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	192	192	192	192	192	192	192	192	192	192	192	192	192	192
4 339.1 5 SOUR	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 303.2	Land & Land Rights	15,000	15,000	15.000	15,000	15,000	15.000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7 304.2	Structures & Improvements	10,000	0	0.000	0	10,000	0	0	0,000	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	õ	Ő	õ	ő	õ	Ď	õ	õ	õ	ō	ō	Ő	0	0
9 306.2	Lake, River & Other Intakes	ů N	ů Ú	0 0	ő	ů n	ő	ŏ	õ	õ	ñ	õ	ň	ō	0
10 307.2	Wells & Springs	Ň	ů	Ő	õ	ŏ	ů	ő	õ	õ	õ	õ	ň	õ	0
11 308.2	Infiltration Galleries & Tunnels	0	õ	ő	ñ	ő	ő	0	ů N	ő	õ	ů	ů	Ő	ő
12 309.2	Supply Mains	Ň	0	0 0	ů Ú	ő	0	ő	õ	õ	ů	ő	ő	ň	- 0
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	õ	ů	ő	ů	Ő
14 311.2	Pumping Equipment	0	0	0	0	0	0	0	0	õ	0	ŏ	ő	ň	ñ
15 339.2	Other Plant & Misc. Equipment	0	0	. 0	0	0	0	0 0	0	0	0	0	0	0	0
16 WATE	R TREATMENT PLANT	0	U	Ū	U	U	U	U	U	U	0	0	Ŭ	Ŭ	Ŭ
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TRANS	SMISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27 331.4	Transm. & Distribution Mains	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466	91,466
28 333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
29 334.4	Meters & Meter Installations	8,395	8,395	8,395	8,395	8,395	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,535
30 335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	750
31 336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 GENER	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	56	371	469	604	115
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	ů.	õ	ō	0	ō	Ó	Ō	õ	ō	0	Ó	ō	Ō	0
41 344.5	Laboratory Equipment	Ō	ō	ō	ō	õ	Ő	Ō	0	Ó	0	Ó	Ō	Ō	0
42 345.5	Power Operated Equipment	0	0	ō	Ō	0	ō	0	Ō	Ō	0	0	ō	Ö	Ō
43 346.5	Communication Equipment	0	ō	õ	0	0	ō	Ō	Ō	Ō	0	0	Ō	Ō	0
44 347.5	Miscellaneous Equipment	Ő	õ	õ	ŏ	ŏ	Ő	õ	0	ō	0	õ	õ	0	0
45 348.5	Other Tangible Plant	0	0	0	Ō	Ō	0	0	0	0	0	0	0	0	0
46 TOT	AL	193,225	193,225	193,225	193,225	193,225	193,453	193,453	193,453	193,453	193,509	193,824	193,922	194,057	193,481
47	Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		,									• •			•	

Florida Public Service Commission

Schedule: A-5 Page: 3 of 5 Preparer: Robert M. Griffin

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Schedule of Water Plant in Service By Primary Account	Florida Pub	lic Service Commission
Test Year Average balance		
Beecher's Point	Schedule:	A-5
Docket No. 060368-WS	Page:	4 of 5
Schedule Year Ending 12/31/06	Preparer:	Robert M. Griffin
Historical [] Projected [X]		

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	ΙΝΤΑΝΟ	SIBLE PLANT														
	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	302.1	Franchises	192	192	192	192	192	192	192	192	192	192	192	192	192	192
	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		E OF SUPPLY & PUMPING PLANT	0	Ū	v	ů	Ū	Ũ	U	Ū	•	•	-			
	303.2	Land & Land Rights	15.000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
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	D	Ō	0	Ō	Ō	Ō	Ō	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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														
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	33 9.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT														
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556	556	556	556	556
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	330.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46.823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
	331.4 333.4	Transm. & Distribution Mains	91,466	91,466	91,466	92,689	92,689	92,689	93,580	93,580	93,580	94,471	94,471	94,471	95,245	93,220 4,201
	334.4	Services Meters & Meter Installations	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	8,623
	335.4	Hydrants	8,623 750	8,623	8,623	8,623	8,623 750	750								
	336.4	Backflow Prevention	25,842	750 25,842	750 25,842	750 25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842
	339.4	Other Plant & Misc. Equipment	23,642	23,642	23,642	23,842	23,842	23,042	20,042	23,042	23,642	23,842	23,842	23,642	23,042	20,042
		AL PLANT	U	U	U	U	0	U	Ū	0	U	0	0	U	U	0
	303.5	Land & Land Rights	n	0	0	٥	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	õ	0 0	0	õ	õ	õ	ů	ů	ő	ŏ	ň	ő	ő	ō
	340.5	Office Furniture & Equipment	ő	õ	0	õ	ő	õ	ŏ	Ő	Ď	õ	ŏ	õ	ő	Ō
	340.51	Computer Equipment	604	604	604	656	656	870	909	909	909	909	909	909	2,125	890
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	-,	0
39	342.5	Stores Equipment	0	Ō	0	Ō	0	0	0	0	0	Ō	Ō	Ō	0	0
40	343.5	Tools, Shop & Garage Equipment	Ō	ō	Ō	Ō	0	0	0	0	0	Ō	Ō	Ō	Ō	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	D	0	0	0	0	0	0
43	346.5	Communication Equipment	Ō	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	тоти	AL	194,057	194,057	194,057	195,332	195,332	195,546	196,476	196,476	196,476	197,367	197,367	197,367	199,357	196,097
47		Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

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Schedule of Water Plant in Service By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Schedule Year Ending 12/31/07 Historical [] Projected [X]

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

							•		-						
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jui	Aug	Sep	Oct	Nov	Dec	Balance
1 INITAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0		0	•	0	0	0	0	0	0
3 302.1	Franchises	-	0	-	-	0	0		0		192	192	192	192	192
4 339.1	Other Plant & Misc, Equipment	192 0	192 0	192 0	192 0	192	192	192 0	192 0	192 0	0	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	U	0	U	0	0	0	0	v	0	v	0	0	0	v
6 303.2	Land & Land Rights	15.000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
7 304,2	Structures & Improvements	15,000	13,000	13.000	13,000	13,000	13,000	15,000	13,000	10,000	10,000	10,000	10,000	10,000	0,000
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	õ
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	õ
10 307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	ň
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	õ
12 309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	ő	õ	ő
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	n n	0	0	ŏ
14 311.2	Pumping Equipment	0	. 0	. 0	0	0	0	0	0	0	0	0	0	0	0
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT	U	U	U	U	0	U	0	0	U	0	0	U	0	0
17 303.3	Land & Land Rights	0	0	n	0	0	0	0	0	0	0	0	0	n	0
18 304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ő	õ
20 320.3	Water Treatment Equipment	0	0	0	0	0	-	0	0	0	0	0	0	0	0
20 320.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SMISSION & DISTRIBUTION PLANT	U	U	U	Ų	U	0	0	U	Ų	0	0	0	0	0
23 303.4		0	0				•	•	0	0	0	0	0	0	0
	Land & Land Rights	•	•	0	0	0	0	0	0	0	•	-	-	556	556
24 304.4 25 311.4	Structures & Improvements	556	556	556	556	556	556	556	556	556	556 0	556 0	556	0	0
	Pumping Equipment	÷	0	0	0	0	0	0	0	0	-	-	0		46,823
26 330.4 27 331.4	Distr. Reservoirs & Standpipes	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	96,376
	Transm. & Distribution Mains	95,245	95,245	95,245	95,913	95,913	95,913	96,581	96,581	96,581	97,249	97,249	97,249	97,917	4,201
28 333.4	Services	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	
29 334.4	Meters & Meter Installations	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623 750
30 335.4	Hydrants	750	750	750	750	750	750	750	750	750	750	750	750	750	
31 336.4	Backflow Prevention	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842	25,842 0	25,842
32 339.4 33 GENEI	Other Plant & Misc. Equipment RAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	U
					0	•	•	0	n	•	•	0	D	0	0
34 303.5 35 304.5	Land & Land Rights	0	0	0	0	0	0	0	•	0	0	0	Ũ	0	ő
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	•	0	0	0
	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	•
37 340.51	Computer Equipment	2,125	2,167	2,223	2,329	2,414	2,482	2,549	2,601	2,647	2,730	2,774	2,817	2,871	2,518
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	U	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	U C	0	0	0	0
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	U	0	U	0	Ø	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	U	U	0	0	U	0	0	0
46 TO1	ÂL	199,357	199,399	199,455	200,229	200,314	200,382	201,117	201,169	201,215	201,966	202,010	202,053	202,775	200,880
47	Subtotal Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Contrain conditi a condi rigitta	10,000	10,000		10,000	10,000						10,000			.0,000

Florida Public Service Commission

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

printed 11/17/2006 4:43 AM

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance

 Test Year Average balance
 Schedule:
 A-6

 Beecher's Point
 Page:
 1 of 5

 Docket No. 060368-WS
 Page:
 1 of 5

 Test Year Ending December 31 of
 Preparer:
 Rober

 Historical 2005, Projected 2006 & 2007
 Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service
 (1)

 (1)
 (2)
 (3)
 (4)
 (5)
 (6)
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 (8)
 (9)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		(),	Historica				diate Yea		Projecte	d Rate Ye	ar 2007
Line	Acct		Adjusted	Non-Us	ed & Useful	Adjusted	Non-Us	ed & Useful	Adjusted	Non-Us	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		IBLE PLANT							_		
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	170	0.00%	0	170	0.00%	0	170	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		CTION PLANT	0	0.000/	0	•	0.000/	0		0.000/	•
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	198,853	0.00%	0	198,853	0.00%	0	198,853	0.00%	0
10	361.2	Collection Sewers - Gravity	21,227	0.00%	0	21,227	0.00%	0	21,227	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	6,858	0.00%	0	6,858	0.00%	0	6,858	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	. 0	0	0.00% 0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	-	0		0
15	389.2	Other Plant & Misc. Equipment	U	0.00%	U	U	0.00%	0	U	0.00%	0
16			00.054	0.000/	0	00.054	0.000/	0	00.054	0.00%	0
17	353.3	Land & Land Rights	22,251	0.00%	0	22,251	0.00%	0	22,251 0		0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	0
19	355.3	Power Generation Equipment		0.00% 0.00%	0		0.00%	0	112,119	0.00%	0
20		Receiving Wells	112,119 0	0.00%	0	112,119 647	0.00%	0	841	0.00%	0
21	371.3	Pumping Equipment	-	0.00%	0		0.00%	0			0
22	389.3	Other Plant & Misc. Equipment	21,832	0.00%	U	21,832	0.00%	U	21,832	0.00%	U
23			0	0.00%	0	0	0.00%	0	0	0.00%	0
24	353.4	Land & Land Rights	0		0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00% 0.00%	0		0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0		0			-	0		0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28 29	381.4 382.4	Plant Sewers	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	0
29 30	382.4 389.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30		Other Plant & Misc. Equipment MED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	U	0.0076	0
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	353.5 354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	ő	0.00%	ő
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	õ
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	Ő	Ő	0.00%	ŏ
39		Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	ŏ	0.00%	ŏ
40		IMED WATER DISTRIBUTION PLANT	Ū	0.0076	0	v	0.00 /8	U	U U	0.0070	0
41		Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42		Land & Land Rights	ŏ	0.00%	Ő	ő	0.00%	Ő	Ö	0.00%	õ
43		Structures & Improvements	õ	0.00%	0	ŏ	0.00%	Ő	Ő	0.00%	õ
44		Power Generation Equipment	Ő	0.00%	0	0 0	0.00%	0	ŏ	0.00%	õ
45	366.6	Reuse Services	õ	0.00%	ŏ	ŏ	0.00%	õ	ŏ	0.00%	õ
46	367.6	Reuse Meters & Meter Installations	õ	0.00%	õ	ŏ	0.00%	ŏ	0	0.00%	õ
47	371.6	Pumping Equipment	0	0.00%	Õ	ŏ	0.00%	õ	Ő	0.00%	õ
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	õ	Ō	0.00%	Ō
49	389.6	Other Plant & Misc. Equipment	Ō	0.00%	Ō	Ō	0.00%	Ō	0	0.00%	Ō
		AL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	39	0.00%	0	302	0.00%	0	855	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57		Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	358	0.00%	0	1,163	0.00%	0	1,163	0.00%	0
60		Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	õ	0.00%	Õ	Ö	0.00%	õ	Ö	0.00%	Ō
62		Other Tangible Plant	õ	0.00%	0	0	0.00%	Õ	0	0.00%	Ő
	-	5	-	•	-	ĺ		· ·			-
63	тот	AL	383,707	•	0	385,422	•	0	386,169		0
64	Total	Land and Land Rights	22,251		0	22,251		0	22,251		0
							:			:	

Florida Public Service Commission

1 of 5 Robert M. Griffin

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Schedule of Sewer Plant In Service By Primary Account Start Vear Average balance Beecher's Point Decket No. 060364WS Test Year Ending 12/31/05 Historical (Y) Projected () Historical (X) Projected ()

Florida Public Service Commission

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(15) Average Balance (14) Dec Schedule: A-6 Schedule: 2 of 5 Preparer: 2 of 5 Explanation: Provide the month ending **Per Books** balances for Sever Plant in Service by primary account for each month of the **Test Year** and the ending balance for the prior year. (13) Nov (12) Oct (F) Sep (10) Aug Ę (8) Jun E May c (0) Apr (5) Mar (4) Feb Jan (2) Prior Year 12/31/04 Ti and the second Structures & Improvements Office Furnulue & Equipment Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment
 Line
 Acct
 (1)

 NN
 No.
 Account Name

 1
 NITANGBL E PLANT
 33521.1
 Organization

 3
 3527.1
 Granization
 3352.1

 3
 352.1
 Granchiston
 355.1

 3
 352.1
 Granchiston
 355.2

 3
 353.2
 Land & Land Rights
 5

 5
 353.2
 Power Generation Genoments
 355.2

 9
 360.2
 Collection Sewers - Force
 13364.2

 13
 363.2
 Special Collecting Structures
 13364.2

 13
 363.2
 Collection Sewers - Force
 13364.2

 13
 364.2
 Flow Measuring Installations
 13364.2

 13
 355.3
 Collection Sewers - Gravity
 1335.3

 13
 355.3
 Flow Measuring Installations
 1335.3

 13
 355.3
 Power Generation Caupment
 1370.3

 13
 355.3
 Power Generation Sewers - Force
 1370.3

 13
 355.3
 Power Generation Sewers - Force
 Pumping Equipment Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment 3AL PLANT Reuse Meters & Meter Installations Structures & Improvements Power Generation Equipment Power Operated Equipment Laboratory Equipmen Land & Land Rights -and & Land Rights Reuse Services Franchises 375.6 Re 389.6 Oth GENERAL F 353.7 354.7 354.7 390.7 390.7 391.7 392.7 392.7 394.7 395.7 395.7 395.7 395.7 395.7 395.7 395.7 395.7 352.6 353.6 354.6 355.6 355.6 367.6 367.6

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Subtotal Land & Land Rights

TOTAL

Communication Equipment Miscellaneous Equipment Other Tangible Plant

Schedule of Sewer Plant in	Service	By Primary A	ccount
Test Year Average balance			
Beecher's Point			

Schedule: A-6

and charactering through the term is a company of the company of the company of the company of the company of the

Beecher's Point Docket No. 060368-WS

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

Page: 3 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 Test Year and the ending balance for the prior year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct No. No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	GIBLE PLANT									109					000000
2 351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352.1	Franchises	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT					-	_	-	-	-	-	-			
6 353.2 7 354.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 355.2	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	0 198,853	0 198,853	198,853	198,853	198,853	198,853	198,853	198,853
10 361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21.227	21,227	21,227	21,227	21,227
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	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	M PUMPING PLANT														
17 353.3 18 354.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22.251	22,251	22,251	22,251	22,251	22.251	22,251	22,251
19 355.3	Structures & Improvements Power Generation Equipment	0	0	0	0	0	- 0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	112,119	112,119	112,119	112,119	0 112,119	112,119	112,119	0 112,119	0 112,119	112,119	112,119	112,119	112,119	112,119
21 371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832
	MENT AND DISPOSAL PLANT			2.1000		2.1002	2.1002	211002	2.1005	211002	- 1002		2.1002	2.1000	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 31 RECLA	Other Plant & Misc. Equipment MMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	ő	0	0	0	0	0	0	0	0	0
34 355.5	Power Generation Equipment	0	ŏ	õ	0 0	ő	0	ő	0 0	0	ŏ	ő	ő	0	ŏ
35 371.5	Pumping Equipment	ő	õ	ŏ	ŏ	ŏ	õ	õ	ŏ	ŏ	ŏ	ő	õ	Ō	Ō
36 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	D	0	0	0	0	0
40 RECLA 41 352.6	MED 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 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	0	ő	0	0	0	0	0	0	0	ŏ	0	ő	ő	0
46 367.6	Reuse Meters & Meter Installations	ŏ	ŏ.	õ	ō	ŏ	ŏ	ŏ	ő	ŏ	õ	ŏ	ő	ŏ	õ
47 371.6	Pumping Equipment	ō	Ō	ō	ō	Ō	ō	ō	ō	õ	Ō	ō	ō	ō	ō
48 375.6	Reuse Transmission & Distr. Sys.	0	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
	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 53 390.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390.71	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	•	39
55 391.7	Computer Equipment Transportation Equipment	0	0	0	0	0	0	0	0	0	19 0	126 0	159 0	205 0	39
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
57 393.7	Tools, Shop & Garage Equipment	0	ő	õ	ŏ	ő	ŏ	ő	ŏ	ŏ	ő	ő	õ	ŏ	ŏ
58 394.7	Laboratory Equipment	õ	Ď	õ	ō	õ	0	ō	0	Ō	ō	Ō	õ	0	0
59 395.7	Power Operated Equipment	0	Ō	0	0	0	0	0	0	0	1,163	1,163	1,163	1,163	358
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TOT	AL	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	383,310	384,492	384,599	384,632	384,678	383,707
										2				·	
64	Subtotal Land & Land Rights	22,251	22,251	22.251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [] Projected [X] Expla

Schedule: A-6

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.

ne Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
o. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
		_						_							
2 351.1 3 352.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	17
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	170	170	170	170	170	170	170	170	170	170	170	170 0	170	17
	CTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	o	0	
7 354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	198,853	198,853	198,853	198,853	198.853	198,853	198,853	198,853	198.853	198,853	198,853	198,853	198,853	198,85
0 361.2	Collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,2
1 362.2	Special Collecting Structures	2,227	0	21,22,	21,221	21,221	0	21,227	21,22,	21,227	21,22,	21,221	21,227	21,227	
2 363.2	Services to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6.858	6,858	6,858	6,858	6,858	6,858	6,858	6,8
3 364.2	Flow Measuring Devices	0	0,000	0,000	0,000	0,000	0,000	0.000	0,000	0,000	0	0	0	0,000	
4 365.2	Flow Measuring Installations	ŏ	ō	õ	õ	ŏ	õ	õ	ŏ	õ	ō	ō	ō	ō	
5 389.2	Other Plant & Misc. Equipment	0	Ō	0	Ō	Ó	Ó	ō	Ō	ō	0	0	Ó	0	
6 SYSTE	M PUMPING PLANT														
7 353.3	Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22.251	22,251	22,251	22,251	22,2
8 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
370.3	Receiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,1
1 371.3	Pumping Equipment	0	0	0	841	841	841	841	841	841	841	841	841	841	e
2 389.3	Other Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21.832	21,832	21,832	21,832	21,8
	MENT AND DISPOSAL PLANT														
4 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER TREATMENT PLANT		_	-	_	-	_	_	_		_				
2 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.5 4 355.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 371.5 6 374.5	Pumping Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	
6 374.5 7 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0.	0	0	0	0	
389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
00010	MED WATER DISTRIBUTION PLANT	0	0	0	U	. 0	U	U	0	0	U	0	0	0	
1 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 353.6	Land & Land Rights	0	ů 0	õ	0	ŏ	ő	ő	õ	0	0	õ	ő	õ	
354.6	Structures & Improvements	0	ő	ő	ő	0	ő	0 0	o	0	ő	ő	ő	ő	
4 355.6	Power Generation Equipment	ő	ŏ	ŏ	ő	ő	õ	õ	ŏ	õ	ő	õ	ő	ŏ	
5 366.6	Reuse Services	ő	õ	õ	õ	ő	Ő	ő	õ	ŏ	ŏ	õ	Ő	ő	
367.6	Reuse Meters & Meter Installations	ő	õ	õ	ő	õ	ŏ	ő	õ	õ	ŏ	õ	õ	õ	
371.6	Pumping Equipment	ő	õ	Ő	Ő	ő	õ	ŏ	ŏ	ŏ	ŏ	ō	õ	ő	
3 375.6	Reuse Transmission & Distr. Sys.	ō	ō	Õ	õ	õ	õ	õ	ō	ō	õ	ō	õ	ō	
389.6	Other Plant & Misc. Equipment	Ō	0	Ō	Ō	0	0	ō	0	0	Ō	0	0	ò	
GENER	AL PLANT														
353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7	Structures & Improvements	0	ō	0	ō	Ō	0	ō	0	0	0	0	0	0	
390.7 390.71	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Computer Equipment	205	205	205	223	223	296	309	309	309	309	309	309	722	;
391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7	Power Operated Equipment	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1.
396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTA		004.07	201.070	004.070	205 527	005 507	000 040	0.05 0.05	205 600		205 200	205 622	205 622	200 000	- 205 4
TOTA	4L	384,678	384,678	384,678	385,537	385,537	385,610	385,623	385,623	385,623	385,623	385,623	385.623	386,036	385,4
TOTA			22,251	22,251	22.251	22,251		22,251	22.251	22,251	22,251	22,251	22.251	22.251	22,2

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Schedule of Sewer Plant in Service By Primary Account	
Test Year Average balance	
Beecher's Point	

Bounds because because because the second and and a second second

Beecher's Point Docket No. 060368-WS Schedule Year Ending 12/31/07 Historia I. Becience (Y)

Schedule:	A-6
Page:	5 of 5
Preparer:	Robert M. Griffin
	Normal Manager 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Acct No. No.	Account Name	Prior Year 12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jut	Aug	Sep	Oct	Nov	Dec	Average Balance
1 INTANGIB		12/3/100			IVIAI		IVIA y			Aug	<u>3ep</u>				Datance
	rganization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ranchises	170	170	170	170	170	170	170	170	170	170	170	170	170	17
	ther Plant & Misc. Equipment	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
5 COLLECTI					_				_						
	and & Land Rights tructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	collection Sewers - Force	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198,853	198.85
	collection Sewers - Gravity	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,227	21,22
	pecial Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ervices to Customers	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,85
	low Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
	low Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ther Plant & Misc. Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
	PUMPING PLANT and & Land Rights	22,251	22,251	22,251	22,251	00.051	22.254	22,251	02.051	00.051	00.061	22,251	10.051	22,251	22,25
	tructures & Improvements	22,231	22,251	22,231	22,251	22,251 0	22,251 D	22,231	22,251 0	22,251 0	22,251	22,251	22,251 0	22,231	22,2
	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	ő	0	ő	
	eceiving Wells	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,119	112,1
	umping Equipment	841	841	841	841	841	841	841	841	841	841	841	841	841	8
2 389.3 O	ther Plant & Misc. Equipment	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21.8
	NT AND DISPOSAL PLANT														
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	reatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	lant Sewers lutfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	D WATER TREATMENT PLANT	v	U	. •	0	U	0	0	Ū	0	v	Ŭ	v	v	
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & Improvements	0	ō	ō	Ō	ō	õ	0	ō	ō	õ	ō	Ō	ō	
4 355.5 Pe	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	umping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	euse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	reatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.5 O RECLAIME	ther Plant & Misc. Equipment D WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
	anchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	and & Land Rights	0	0	0	0	0	0	0	ŏ	ő	ő	ő	ő	ő	
	ructures & Improvements	õ	ŏ	ŏ	ŏ	ŏ	õ	ŏ	ŏ	ő	ŏ	ŏ	ő	ŏ	
355.6 Pe	ower Generation Equipment	0	0	0	Ō	0	ō	0	Ō	Ó	Ó	Ó	0	0	
	euse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	euse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Imping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	euse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Ind & Land Rights	n	0	0	0	0	0	0	0	0	0	0	0	0	
	ructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ffice Furniture & Equipment	0	0	0	0	ŏ	0	ő	0	0	0	0	0	0	
	omputer Equipment	722	736	755	791	820	843	866	883	899	927	942	957	975	8
	ansportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	~
392.7 St	ores Equipment	0	0	0	Ō	Ó	0	0	Ó	0	0	0	0	Ó	
	ols, Shop & Garage Equipment	0	0	0	D	0	0	0	0	0	0	0	0	0	
	boratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ower Operated Equipment	1,163	1.163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,1
	ommunication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	iscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	her Tangible Plant	U	0	U	U	U	0	U	0	-	0	-	U	- 0	
TOTAL		386,036	386.050	386,069	386,105	386,134	386,157	386,180	386,197	386,213	386,241	386,256	386,271	386,289	386,1
:	Subtotal Land & Land Rights	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,2

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Beecher's Point	Schedule:	A-7
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending December 31 of	Preparer:	Robert M. Griffin
Historical 2005, Projected 2006 & 2007		

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) Intermediat	(4) e Year 2006	(5) Projected Rat	(6) te Year 2007	(9)
Line No. Description Water	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
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	
			20			

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Florida Public Service Commission

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

Beecher's Point	Schedule:	A-8
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 30, 2004	in accordance with PSC A	mendatory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		<u> </u>
9	12/31/94 Balance		
	1005		
10	1995 Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		
14	1996 Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance		
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
	1999		
26	Additions		
27	Retirements		
28	Adjustments		<u></u>
29	12/31/99 Balance		

Florida Public Service Commission

Schec Annua	dule of Water and Sewer Accumulated De al Balances Subsequent to Last Establish	1	orida Pu	blic Service Com
Docke	ner's Point et No. 060368-WS sted Test Year Ending 12/31/07	Pa	hedule: ge: eparer:	A-8 2 of 2 Robert M. Griffin
Explai	nation: Schedule A-8 continued			
	(1)	(2) Water		(3) Sewer
Line No.	Description	Year End Balance		Year End Balance
The b	alances for this system begin June 30, 20	004 in accordance with PSC	C Ameno	datory Order
30 31 32 33	2000 Additions Retirements Adjustments 12/31/00 Balance			
34 35 36 37	2001 Additions Retirements Adjustments 12/31/01 Balance			
38 39 40 41	2002 Additions Retirements Adjustments 12/31/02 Balance			
42 43 44	2003 Additions Retirements Adjustments			
45	06/30/04 Amend. Order Balance	44,463		40,164
46 47 48 49	2004 Additions Retirements Adjustments 12/31/04 Balance	3,218 0 47,681		7,363 0 0 47,527
50 51 52 53	2005 Additions Retirements Adjustments 12/31/05 Balance	6,453 0 54,155		14,725 0 7 62,259
54 55 56 57	2006 Additions Retirements Adjustments 12/31/06 Balance	5,990 (460) 59,837		13,156 0 52 75,467
58 59 60 61	2007 Additions Retirements Adjustments 12/31/07 Balance	5,807 (328) <u>425</u> 65,741		12,372 0

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

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

25

Schedule:A-9Page:1 of 5Preparer: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) Historic	(3) al Base Yea	(4) ar 2005	(5) Interme	(6) diate Yea	(7) r 2006	(8) Projecte	(9) d <u>Rate</u> Ye	(10) ar 2007
Line	Acct		Adjusted	Non-Used	I & Useful	Adjusted	Non-Use	ed & Useful	Adjusted	Non-Use	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	INTANO										
1			0	0.00%	0	0	0.00%	o	0	0.00%	0
2	301.1	Organization	67	0.00%	0	72	0.00%	0	76	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	76 0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	U	0.00%	· · · ·	U	0.00%	0	U	0.00%	U
5		E OF SUPPLY & PUMPING PLANT	0	0.00%		0	0.000/		0	0.000/	C
6	303.2	Land & Land Rights	-	0.00%	0	-	0.00%	0	0	0.00%	
7	304.2	Structures & Improvements	0	0.00%		0	0.00%	0	0	0.00%	C
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	WATER	TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	C
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	C
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
22	TRANS	MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	C
24	304.4	Structures & Improvements	13	0.00%	0	30	0.00%	ō	47	0.00%	Ċ
25	311.4	Pumping Equipment	0	0.00%	Ō	0	0.00%	õ	0	0.00%	Ċ
26	330.4	Distr. Reservoirs & Standpipes	5.573	0.00%	õ	6.839	0.00%	ŏ	8,104	0.00%	
27	331.4	Transm. & Distribution Mains	30,400	0.00%	õ	32,358	0.00%	ő	34,074	0.00%	(
28	333.4	Services	2,052	0.00%	Ő	2,157	0.00%	Ő	2,262	0.00%	Ċ
29	334.4	Meters & Meter Installations	1,098	0.00%	0	1,529	0.00%	0	1,960	0.00%	0
30	335.4	Hydrants	269	0.00%	0	285	0.00%	0	302	0.00%	
31	336.4	Backflow Prevention	11,435	0.00%	0	13,821	0.00%	0	15,599	0.00%	0
32	339.4 339.4	Other Plant & Misc. Equipment	11,435	0.00%	0	0	0.00%	0	15,599	0.00%	(
33		AL PLANT	0	0.00%	U	U	0.00%	U	0	0.00%	L. L.
	303.5		0	0.00%	0	0	0.000/	0	0	0.000/	C
34 35	303.5 304.5	Land & Land Rights	0	0.00%	0	-	0.00%	0		0.00%	((
		Structures & Improvements	-		0	0	0.00%	-	0	0.00%	
36	340.5	Office Furniture & Equipment	0	0.00%		0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3	0.00%	0	85	0.00%	0	376	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	(
46	тот	AL	50,910	•	0	57,175	-	0	62,800		(
	.			-			=			1	
		Land and Land Rights	0		0	0		0	0		(

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS

Florida Public Service Commission

Schedule:A-9Page:2 of 5Preparer: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	May	Jun	Jul	Aug	Sep	Oct	Νον	Dec	Balance
1 INITAN	GIBLE PLANT														
1 INTAN 2 301,1		0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
3 302.1	Organization Franchises	0	0	0	0	0	0	0	0	ő	0	ŏ	ŏ	õ	Ō
		0		0	0	. 0	0	0	0	0	0	0	n n	Ő	Ō
	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT	U	0	0	U	, Û	0	0	v	0	Ŭ	0	Ū	•	
6 303.2	Land & Land Rights	0	0	0	0	0	٥	0	0	0	0	n	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	õ	0	ů 0	ů 0	Ő
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	Ő	0	ñ	ő	ō
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	õ	ñ	ů D	ů	õ
		0	0	0	0	0	0	0	0	0	ñ	Ő	0	ñ	ō
10 307.2 11 308.2	Wells & Springs	•	0	0	0	- 0	0	0	ő	0	0	ñ	0	ů 0	ō
12 309.2	Infiltration Galleries & Tunnels Supply Mains	0	0	0	0	0	0	0	0	0	0	ő	ñ	ů 0	Ő
		0	0	0	0	0	0	0	0	0	ň	0	0	Ő	Ő
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ő	ů.
14 311.2	Pumping Equipment	•	-	-	0	0	0	0	0	0	0	0	0	0	ő
15 339.2	Other Plant & Misc. Equipment	0	0	0	U	0	U	U	U	0	0	U	Ŭ	v	· ·
	R TREATMENT PLANT			0	0	0	0	0	0	0	0	0	0	0	٥
17 303.3	Land & Land Rights	0	0	-	0	•	0	0	0	0	0	0	ő	0	Ő
18 304.3	Structures & Improvements	0	0	0	•	0	•	0	0	0	0	0	0	0	ő
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	ő	ő	0
20 320.3	Water Treatment Equipment	0	0	0	0	0	0	•	0	0	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	U	0	U	0	0	Ū	0
	SMISSION & DISTRIBUTION PLANT		_	_	_	_	-			~	0	0	0	0	0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	•	0	0
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	U	0	0	0
27 331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	U	0	0	0
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	U	0	0
	RAL PLANT						_				•			0	0
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	<u> </u>	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 3 41.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ű
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
42 345.5	Power Operated Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TO	ΓAL	0	00	0	0	0	0	0	0	0	0	0	0	0	0
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		NI COORT D				-			1		reporting proc		C/04		

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

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

and the second terms of the process of the second meaning devices as any an any

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.

No. Account Name 123104 Jan Feb Mar Ayr May Jun Jul Aug Step Oct Nov Desc 1 IntrAdicitie Fundation 0	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 301. Contained and Main. Equipment 0 <		Account Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
3 32:1 Princhises 64 65 66 67 67 67 68 66 69 332:1 Drenct MA Land Right 0 </td <td>INTANGI</td> <td>IBLE PLANT</td> <td></td>	INTANGI	IBLE PLANT														
3 32 1 Frinchises 64 65 65 66 67 67 67 68 66 69 3331. Obser/Let OF SUPPLY A PLMENC FLAMT 0	301.1	Organization	0	0	D	0	0	0	0	0	0	0	0	0	0	0
4 331 Other Plant Msc. Equipment 0 <td< td=""><td>302.1</td><td>Franchises</td><td>64</td><td>65</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>68</td><td>68</td><td>69</td><td>69</td><td>67</td></td<>	302.1	Franchises	64	65			-					68	68	69	69	67
5 SOURCE OF SUPPLY & PLMINING FLANT 6 332 Cand & Land Rights 0 <	339,1	Other Plant & Misc, Equipment	0												0	0
7 942 Structures 0 <t< td=""><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td><td>Ŭ</td><td>· ·</td><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td></t<>					•			Ŭ	· ·		•					
8 3052 Collect. & Impound Reservoirs 0 <	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 3052 Collect. & Impound Reservoirs 0 <	304.2	Structures & Improvements	0	Ō	ň	õ	ñ	ñ	0	0	0	Ō	Ō	Ō	0	0
10 307.2 Welk & Springs 0	305.2	Collect. & Impound Reservoirs	Ō	0	Ō	0	0	Ő	0	ō	Ō	Ó	Ō	Ō	0	0
10 307.2 Wells & Springs 0	306.2	Lake, River & Other Intakes	0	0	ñ	ก	0	ñ	ō	0	0	Ō	Ō	Ō	0	0
11 308.2 Initiration Galerice & Tunnels 0			-	ñ	ň	-	-	•	ň	ň	ň	n	0	0	Ō	0
12 3092 Supply Mains 0			Ő	ñ	Õ	õ	ň	Ũ	Õ	ů Ú	ñ	ñ	õ	0	0	Ō
13 1002 Power Generation Equipment 0 <			0	υ.	•	*	•	Ŷ	0	0	ő	ů n	•	0	ñ	Ő
14 11.2 Pumping Equipment 0			ů	•	0			•	ő	Ũ	ů	õ	•	õ	ň	ñ
15 339.2 Other Plant X Mac, Equipment 0 0 0 0 0 0 0 0 0 0 17 303.3 Land & Kland Rights 0 </td <td></td> <td></td> <td>0</td> <td>-</td> <td>ő</td> <td>-</td> <td>•</td> <td>-</td> <td>ő</td> <td>-</td> <td>•</td> <td>Ő</td> <td>•</td> <td>ů n</td> <td>ő</td> <td>ň</td>			0	-	ő	-	•	-	ő	-	•	Ő	•	ů n	ő	ň
16 WATER TREATMENT PLANT 0 <td></td> <td></td> <td>0</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>-</td> <td>0</td> <td>Ū</td> <td>•</td> <td>0</td> <td>•</td> <td>0</td> <td>ő</td> <td>ő</td>			0	•	•	•	•	-	0	Ū	•	0	•	0	ő	ő
17 303.3 Land & Land Rights 0 <td></td> <td></td> <td>U</td> <td>U</td> <td>0</td> <td>U</td> <td>U</td> <td>. U</td> <td>0</td> <td>U</td> <td>0</td> <td>0</td> <td>v</td> <td>0</td> <td>Ŭ</td> <td>v</td>			U	U	0	U	U	. U	0	U	0	0	v	0	Ŭ	v
18 304.3 Structures & Improvements 0 <			0	0	0	0	•	0	0	0	0	0	٥	0	0	0
19 11.3 Pumping Equipment 0 0 0 0 0 0 0 0 0 23 20.3 Water Treatment Equipment 0			0	U	•	-	•	-	0	•	•	0	-	•	0	ő
20 Water Treatment Equipment 0			0	•	•	-	-	-	•	-	-	0	Ũ	•	0	0
1 339.3 Other Plant & Misc. Equipment 0			0	•	Ū	-	•	-	•	0	•	•	÷	•	0	0
22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 <td></td> <td></td> <td>U</td> <td>Ū</td> <td>•</td> <td>•</td> <td>•</td> <td>-</td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td>÷</td> <td>÷</td> <td>0</td> <td>0</td>			U	Ū	•	•	•	-	•	•	•		÷	÷	0	0
123 303.4 Land Rights 0			U	0	U	U	U	U	U	U	U	U	U	U	0	0
24 304.4 Structures & Improvements 4 6 7 8 10 11 13 14 15 17 18 20 25 311.4 Pumping Equipment 0				•		•	•							•	0	0
25 311.4 Pumping Equipment 0 <td></td> <td></td> <td>U</td> <td>5</td> <td>•</td> <td></td> <td>-</td> <td></td> <td>5</td> <td>•</td> <td>-</td> <td>•</td> <td></td> <td>-</td> <td>0</td> <td></td>			U	5	•		-		5	•	-	•		-	0	
25 330.4 Distr. Resorvoirs & Standpipes 4.941 5.046 5.152 5.257 5.363 5.649 5.73 5.679 5.784 5.890 5.995 6.101 6 27 331.4 Transm. & Distribution Mains 29.383 29.553 29.722 29.891 30.061 30.203 30.400 30.569 30.738 30.908 31.077 31.246 31. 28 333.4 Meter & Meter Installations 866 921 956 991 1.026 1.052 1.098 1.134 1.170 1.205 1.241 1.277 1. 31 336.4 Backflow Prevention 10.143 10.358 10.574 10.789 11.005 11.220 11.435 11.661 12.081 12.297 12.512 12. 32 339.4 Other Plant & Misc. Equipment 0 <t< td=""><td></td><td></td><td>4</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>21</td><td>13</td></t<>			4			-									21	13
27 331.4 Transm. & Distribution Mains 29,383 29,553 29,722 29,891 30,061 30,230 30,400 30,569 30,738 30,908 31,077 31,246 31, 28 333.4 Services 2,000 2,008 2,017 2,026 2,035 2,043 2,052 2,061 2,070 2,078 2,087 2,096 2, 33 4 Meters & Meter Installations 886 921 956 991 1,026 1,062 1,098 1,134 1,170 1,205 1,241 1,277 1, 33 4 Other Plant & Misc. Equipment 0 <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>0</td> <td>0</td>			•				-	-	-	-		-	-	-	0	0
28 333.4 Services 2,000 2,008 2,017 2,026 2,035 2,043 2,052 2,061 2,070 2,078 2,087 2,096 2, 29 334.4 Meter's & Meter Installations 886 921 956 991 1,026 1,062 1,098 1,134 1,170 1,205 1,241 1,277 1, 31 36.4 Hydrants 260 262 263 265 266 267 269 270 271 273 274 276 31 36.4 Backflow Prevention 10,143 10,358 10,574 10,789 11,005 11,455 11,651 11,866 12,081 12,297 12,512 12,933 33 GENERAL PLANT 0															6,206	5,573
29 334.4 Meters & Meter Installations 886 921 956 991 1,026 1,098 1,134 1,170 1,205 1,241 1,277 1, 30 335.4 Hydrants 260 262 263 265 266 267 269 270 271 273 274 276 31 336.4 Backflow Prevention 10,143 10,358 10,574 10,789 11,005 11,200 11,435 11,666 12,081 12,297 12,512 12,333 12,333 10,574 10,789 11,005 11,200 10,435 11,866 12,081 12,997 12,512 12,333 12,353 11,865 12,081 12,997 12,512 12,333 12,353 13,354 13,866 12,081 12,997 12,512 12,333 12,353 13,355 Structures & Inprovements 0 </td <td></td> <td>31,416</td> <td>30,400</td>															31,416	30,400
30 335.4 Hydrants 260 262 263 265 266 267 269 270 271 273 274 276 31 336.4 Backflow Prevention 10,143 10,358 10,574 10,789 11,005 11,220 11,435 11,651 11,866 12,081 12,297 12,512 12,312 2 339.4 Other Plant & Misc. Equipment 0<															2,105	2,052
31 336.4 Backflow Prevention 10,143 10,358 10,574 10,789 11,005 11,220 11,435 11,651 11,866 12,081 12,297 12,512 12,32 32 339.4 Other Plant & Misc. Equipment 0															1,313	1,098
32 339.4 Other Plant & Misc. Equipment 0															277	269
33 GENERAL PLANT 34 303.5 Land & Land Rights 0															12,727	11,435
34 303.5 Land & Land Rights 0 <td></td> <td></td> <td>0</td>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5 Structures & Improvements 0 <																
36 340.5 Office Funiture & Equipment 0			•	-	-	0	•	-	•	-	Ŭ	0	•	0	0	0
37 340.51 Computer Equipment 0 0 0 0 0 0 0 0 1 6 12 38 341.5 Transportation Equipment 0			0		•	0	•	-	•	v	•	0		0	0	0
38 341.5 Transportation Equipment 0 <t< td=""><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>-</td><td>0</td><td>•</td><td>•</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>			0	0	0	0	-	0	•	•	0	0	0	0	0	0
39 342.5 Stores Equipment 0			0	0	0	0	•	0	0	Ũ	0	1	6	12	21	3
40 343.5 Tools, Shop & Garage Equipment 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344.5 Laboratory Equipment 0<			0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5 Power Operated Equipment 0 <t< td=""><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5 Communication Equipment 0 <td< td=""><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5 Miscellaneous Equipment 0			0	0	0	0	0	0	0	0	0	0	0	0	Q	0
45 348.5 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Communication 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	0	0
46 TOTAL 47.581 48.210 48.756 40.203 40.830 50.368 50.906 51.444 51.082 52.521 53.064 53.660 54	348.5 0	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	L	47,681	48,219	48,756	49,293	49,830	50,368	50,906	51,444	51,982	52,521	53,064	53,609	54,155	50,910
47 Subtotal Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Subtotal Land & Land Rights	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0

printed 11/17/2006 4:43 AM

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [] Projected [X] Explanation: Pr

Florida Public Service Commission

Schedule:A-9Page:4 of 5Preparer:Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	. 0	0	0	0	0	· 0	0	0	0
3 302.1	Franchises	69	70	70	70	71	71	72	72	72	73	73	74	74	72
4 339.1		0	/0 0	/0 0	0	0	0	0	0	0	,3	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	U	0	0	U	0	U	U	U	0	0	0	0	U	v
6 303.2	Land & Land Rights	0	n	0	0	0	0	0	0	0	0	0	٥	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	ő	ő
8 305.2	Collect. & Impound Reservoirs	0	0	0	•	0	•	0	0	0	0	Ő	0	ů n	ŏ
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	•	0	0	U	0	0	0	0
10 307.2	Wells & Springs	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	0	0	0	0	•	•	0	U	5	· U 0	0	0	0	0
12 309.2		U		0	0	0	0	0	0	0	0	0	U	0	0
14 311.2	Power Generation Equipment	0	0	v	0	0	0	0	U	0	0	0	0	0	0
	Pumping Equipment	U	0	0	0	0	0	0	0	0	0	U	0	0	0
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	R TREATMENT PLANT	_					_	-							0
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	U	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SMISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	21	22	24	25	27	28	30	31	32	34	35	37	38	30
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	6,206	6,312	6,417	6,523	6,628	6,734	6,839	6,944	7,050	7,155	7,261	7,366	7,472	6,839
27 331.4	Transm. & Distribution Mains	31,416	31,585	31,755	31,926	32,098	32,278	32,350	32,531	32,713	32,787	32,970	33,153	33,095	32,358
28 333.4	Services	2,105	2,113	2,122	2,131	2,140	2,148	2,157	2,166	2,175	2,183	2,192	2,201	2,210	2,157
29 334.4	Meters & Meter Installations	1,313	1,349	1,385	1,421	1,457	1,493	1,529	1,565	1,601	1,637	1,673	1,708	1,744	1,529
30 335.4	Hydrants	277	278	280	281	283	284	285	287	288	290	291	292	294	285
31 336.4	Backflow Prevention	12,727	12,943	13,158	13,373	13,589	13,732	13,876	14,019	14,163	14,307	14,450	14,594	14,737	13,821
32 339,4	Other Plant & Misc. Equipment	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	21	29	38	47	56	68	81	93	106	118	131	144	173	85
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT	AL	54,155	54,702	55,248	55,798	56,347	56,836	57,218	57,709	58,199	58,583	59,076	59,568	59, <u>837</u>	57,175
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Colorado de activita de la colorada Deservado de De Defensos de la colorado	
Schedule of Water Accumulated Depreciation By Primary Account	
Test Year Average balance	
Beecher's Point	
Docket No. 060368-WS	
Schedule Year Ending 12/31/07	

Historical [] Projected [X]

Florida Public Service Commission

Schedule:A-9Page:5 of 5Preparer:Robert M. Griffin

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

period prover period proved and a new preside provide and a set of period and a set of a set

INTANCIBLE FLANT 0	Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 011 Organization 0 <	No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
3 3 3 7	1 INTAN	GIBLE PLANT														
3 32.1 Franchises 74 75 75 76 76 77 77 78 78 78 78 79 3 33.1 Clife Park Ms. Equipment 0	2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	C
4 338.1 Other Plant. Molec. Exclorements 0	3 302.1								-				78		79	76
5 SURPLY 3 PUMPing PLANT 0																C
6 93.2 Land & Land Rights 0			· ·	U	Ŭ	Ŭ	0	v	•		•	Ŭ	•	•		
7 1942 Structures & Impourements 0			0	0	0	0	0	n	0	0	0	0	0	0	0	c
8 305.2 Collect. & Impound Reservoirs 0 <			0	0	•	-	0	•		•	•	ő	•	ő	ñ	(
9 90 0.0 0			Ő	•	•	0	0	•	•	Ŷ	0	õ	•	ő	ů 0	Ċ
10 307.2 Weik & Springs 0			0	•	•	0	•	•	Ū.	Ū	v	Õ	0	0	0	č
1 0.0.2 Infinitation Galaries A Tunnels 0		-	0	•	0	0	v	•	0	•	•	õ	0	0	0	ř
12 392 Supp Mains 0 <			0	v	÷	0	• .	•	0	*	ő	0	•	0	0	, n
13 102 Power Generation Equipment 0			0	0	•	0	0	•	0	÷	ő	0	0	0	0	ň
14 312 Pumping Equipment 0			0	0	•	0	-	•	0	•	ő	0	v	•	0	0
15 332 Other Plant & Misc. Equipment 0			0	•	Ŷ	0	•	•		0	0	0	0	0	0	0
16 WATER TREATMENT PLANT 0 <td></td> <td></td> <td>0</td> <td>•</td> <td>-</td> <td>•</td> <td>-</td> <td>•</td> <td></td> <td>-</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>0</td> <td>0</td>			0	•	-	•	-	•		-	•	•	•	•	0	0
17 303.3 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 18 304.3<			U	U	U	0	U	U	0	0	0	U	0	0	U	0
18 3043 Structures & Improvements 0 <t< td=""><td></td><td></td><td>0</td><td></td><td>0</td><td>0</td><td></td><td></td><td>•</td><td>•</td><td>0</td><td>•</td><td>•</td><td>0</td><td>0</td><td>0</td></t<>			0		0	0			•	•	0	•	•	0	0	0
19 311.3 Pumping Equipment 0 <td></td> <td></td> <td>0</td> <td>•</td> <td>0</td> <td></td> <td>v</td> <td>•</td> <td>v</td> <td>•</td> <td>0</td> <td>•</td> <td>•</td> <td>U</td> <td>0</td> <td>0</td>			0	•	0		v	•	v	•	0	•	•	U	0	0
20 20.32 Water Treatment Equipment 0 <			•	•	0	-	-	•	0	•	0	-	•	U	U	0
21 333 Other Plant & Misc. Equipment 0			0	•	•		-		0	-	•	•	•	U	0	0
22 TRANSMISSION & DISTRIBUTION PLANT 23 3034 Land & Land Rights 0 <td></td> <td></td> <td>0</td> <td>-</td> <td>•</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>•</td> <td>•</td> <td>•</td> <td>Ũ</td> <td>•</td> <td>0</td>			0	-	•	-	-		-	-	•	•	•	Ũ	•	0
23 333.4 Land & Land Rights 0 <td></td> <td></td> <td>0</td>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 3044 Structures & Improvements 38 40 41 43 44 45 47 48 50 51 53 54 56 25 3114 Pumping Equipment 0 <											_		_		_	
25 311.4 Pumping Equipment 0 <td></td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>-</td> <td>-</td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>-</td> <td>•</td> <td>•</td> <td>0</td>			•	•	•	-	-	•	•		•	•	-	•	•	0
26 30.4 Distr. Reservoirs & Standpipes 7,472 7,577 7,883 7,788 7,996 8,104 8,210 8,315 8,421 8,526 34,715 34,903 35,011 32 27 331.4 Transm. & Distribution Mains 33,095 33,280 33,465 33,569 33,754 33,940 34,045 34,233 34,420 34,526 34,715 34,903 35,011 32 29 334.4 Services 2,210 2,218 2,227 2,226 2,245 2,262 2,212 2,268 2,197 2,306 2,315 29 334.4 Meters & Meter instaliations 1,44 1,780 1,816 1,852 1,848 1,924 1,960 1,996 2,032 2,068 2,104 2,110 2,176 31 336.4 Backflow Prevention 14,737 14,881 15,024 15,455 15,599 15,742 15,886 16,029 16,173 16,316 16,460 16 33 0.0 0 0 0 0 0 0 0 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>47</td></td<>																47
27 331.4 Transm. & Distribution Mains 33.095 33.280 33.465 33.754 33.040 34.045 34.233 34.420 34.526 34.715 34.003 35.011 32.233 28 333.4 Services 2.210 2.218 2.227 2.236 2.245 2.253 2.262 2.771 2.280 2.288 2.104 2.140 2.176 30 335.4 Hydrants 2.94 2.95 2.96 2.98 2.99 301 302 303 305 306 308 309 310 13 36.4 Hydrants 2.94 2.95 2.96 2.98 2.99 301 302 303 305 306 308 309 310 33.94 34.420 34.420 34.420 34.420 34.94 34.940 34.940 34.945 34.233 34.420 34.945 34.233 34.420 34.945 34.233 34.420 34.945 34.945 34.945 34.945 34.945 34.945 34.945 34.945 34.945 34.945 34.940 34.940 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>0</td>			-			-			•			-			-	0
28 33.4 Services 2,210 2,218 2,227 2,236 2,245 2,253 2,262 2,271 2,280 2,288 2,297 2,306 2,315 29 33.4 Meters & Meter Installations 1,744 1,780 1,866 1,852 1,888 1,924 1,996 2,032 2,068 2,104 2,140 2,176 20 33.4 Hydrants 294 295 296 298 299 301 302 303 305 306 308 309 310 13 33.6.4 Backflow Prevention 14,737 14.881 15,024 15,168 15,312 15,599 15,742 15,886 16,029 16,173 16,316 16,460 1 33 Cher Plant K Miss 0																8,104
29 334.4 Meters & Meter Installations 1,744 1,780 1,816 1,852 1,888 1,924 1,960 1,996 2.032 2,068 2,104 2,140 2,176 30 335.4 Hydrants 294 295 296 288 299 301 302 303 305 306 308 309 310 13 336.4 Backflow Prevention 14,737 14,881 15,024 15,158 15,519 15,742 15,866 16,029 16,173 16,816 16,600 16 23 39.4 Other Plant & Misc. Equipment 0																34,074
30 335.4 Hydrants 294 295 296 298 299 301 302 303 305 306 308 309 310 31 336.4 Backflow Prevention 14,737 14,881 15,024 15,168 15,312 15,455 15,599 15,742 15,886 16,229 16,173 16,173 16,316 16,460 1 33 GENERAL PLANT 0 <																2,262
31 336.4 Backflow Prevention 14,737 14,831 15,024 15,168 15,312 15,559 15,742 15,886 16,029 16,173 16,316 16,460 1 23 339.4 Other Plant & Misc. Equipment 0			,													1,960
33 4 Other Plant & Misc. Equipment 0 <																302
33 GENERAL PLANT 34 303.5 Land & Land Rights 0																15,599
34 303.5 Land & Land Rights 0 <td></td> <td></td> <td>0</td>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5 Structures & Improvements 0 <																
36 340.5 Office Furnitura & Equipment 0			•	-	•	-	-		-	+	•	•	-	0	0	0
37 340.51 Computer Equipment 173 203 234 266 300 334 370 406 443 481 519 558 598 38 341.5 Transportation Equipment 0 <t< td=""><td></td><td></td><td>•</td><td></td><td>0</td><td>•</td><td>÷</td><td>•</td><td>-</td><td></td><td>-</td><td>0</td><td>•</td><td>ų</td><td>0</td><td>0</td></t<>			•		0	•	÷	•	-		-	0	•	ų	0	0
38 341.5 Transportation Equipment 0 <t< td=""><td></td><td></td><td>U</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>•</td><td>•</td><td>Ũ</td><td>v</td><td>0</td></t<>			U		-	-	-			-	-	•	•	Ũ	v	0
39 342.5 Stores Equipment 0							300	334	370	406	443	481	519	558	598	376
40 343.5 Tools, Shop & Garage Equipment 0			0		0	0	0	0	0	0	0	0	0	0	0	0
41 344.5 Laboratory Equipment 0<			0	•	•	•	0	0	0	0	0	0	0	0	0	a
42 345.5 Power Operated Equipment 0 <t< td=""><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5 Communication Equipment 0 <td< td=""><td></td><td></td><td>0</td><td>÷</td><td>÷</td><td>•</td><td>ų</td><td>0</td><td>•</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>			0	÷	÷	•	ų	0	•	0	0	0	0	0	0	0
44 347.5 Miscellaneous Equipment 0 <td< td=""><td></td><td></td><td>0</td><td></td><td>•</td><td>v</td><td>0</td><td>0</td><td>•</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>a</td></td<>			0		•	v	0	0	•	0	0	0	0	0	0	a
45 348.5 Other Tangible Plant 0			0	•			•	•		0	0	0	0	0	0	C
46 TOTAL 59,837 60,349 60,861 61,295 61,811 62,328 62,766 63,286 63,807 64,248 64,772 65,297 65,741 6			0			0	0	0		0	0	0	0	0	0	c
	45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	(
47 Subtotal and & Land Births 0 0 0 0 0 0 0 0 0 0 0 0	46 TOT	AL	59,837	60,349	60,861	61,295	61,811	62,328	62,766	63,286	63,807	64,248	64,772	65,297	65,741	62,800
	47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

A-10 1 of 5 Robert M. Griffin

		(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Intermo	(6) ediate Year	(7) r 2006	(8) (9) (10) Projected Rate Year 2007			
Line			Adjusted		t & Useful	Adjusted		d & Useful	Adjusted		d & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount	
1			0	0.00%	0	0	0.00%	o	0	0.00%		
2 3	351.1 352.1	Organization Franchises	60	0.00%	0	65	0.00%	0	69	0.00%		
3 4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	Ő	0	0.00%		
5		CTION PLANT	0	0.00 /0	0	0	0.0070	Ŭ	0	0.0070		
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%		
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	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	23,244	0.00%	0	29,866	0.00%	0	36,487	0.00%		
10	361.2	Collection Sewers - Gravity	3,032	0.00%	0	3,504	0.00%	0	3,975	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	573	0.00%	0	754	0.00%	0	934	0.00%		
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%		
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%		
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
16 17	353.3	I PUMPING PLANT Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%		
17	353.3 354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%		
19	355.3	Power Generation Equipment	0	0.00%	0 0	0 0	0.00%	õ	0	0.00%		
20	370.3	Receiving Wells	24,338	0.00%	õ	29,996	0.00%	õ	33,893	0.00%		
21	371.3	Pumping Equipment	0	0.00%	0	11	0.00%	0	55	0.00%		
22	389.3	Other Plant & Misc. Equipment	3,642	0.00%	0	4,855	0.00%	0	6,068	0.00%		
23		MENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%		
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%		
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%		
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00% 0.00%		
30	389.4	Other Plant & Misc. Equipment MED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0	0.00%		
31 32		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%		
33		Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%		
34		Power Generation Equipment	ő	0.00%	õ	0	0.00%	õ	Ő	0.00%		
35		Pumping Equipment	Õ	0.00%	Ō	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	0	0.00%	0	0	0.00%		
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%		
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
40		MED WATER DISTRIBUTION PLANT										
41		Franchises	0	0.00%	0	0	0.00%	0	0	0.00%		
42		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%		
43	354.6 355.6	Structures & Improvements	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%		
44 45		Power Generation Equipment Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%		
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	i o	0.00%	0	0	0.00%		
47	371.6	Pumping Equipment	0 0	0.00%	õ	0	0.00%	ő	0	0.00%		
48	375.6	Reuse Transmission & Distr. Sys.	õ	0.00%	Ő	ŏ	0.00%	Ő	ŏ	0.00%		
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
50	GENER	AL PLANT										
51		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%		
	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%		
53		Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
54		Computer Equipment	1	0.00%	0	29	0.00%	0	128	0.00%		
55 56		Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
56		Stores Equipment	0	0.00%	0	. 0	0.00%	0	0	0.00%		
57 58		Tools, Shop & Garage Equipment	0	0.00% 0.00%	0	0	0.00%	0	0	0.00% 0.00%		
58 59		Laboratory Equipment	0	0.00%	0	22	0.00% 0.00%	0	113	0.00%		
-59 -60		Power Operated Equipment Communication Equipment	0	0.00%	0	22	0.00%	0	0	0.00%		
61		Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%		
62		Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%		
~-	000.1	easer ranging right	0	0.0070	0		0.0070	Ų	ľ	0.00 %		
63	TOT	AL	54,890		0	69,100	•	0	81,722		····	
64					0	T	:	0				
04	10131	Land and Land Rights	0		<u> </u>	0		0	0			

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

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8 힐 고 열 요									è, c	Page: 2	2 of 5 Robert M. Griffin	Page: 2 of 5 Prepare: Rooke halances for Sevent Arcrimulated Demonstation by intimary account for each month of the Test Year and the ending balance for the prior year.		
VNG	Explanation: Prov	ide	th ending Per	DOOKS DEIEL	is for Sewer Ai	cumulated Dep	rectation by pri-	mary account	For each mont	th of the les	t Year anu me e	•	or the prior yea	,
	(2) Prior Year	(3)	(4)	(5)	(9)	(1)	(8)	(6)	(10)	(11)	(12)	(13)		(15) Average
ğ ü	12/31/04	Jan	Feb	Mar	Apr	May	Jun	lul	Aug	Sep	Oct	Nov	Dec	Balance
ů.	0	0	0	0	0	0	0	0	0	0	0	0	0	
ů.	0	0	0	00	00	00	00	00	00	00	00	00	00	00
	Þ	0	Ð	o	>	>	>	5	>	>	>	5	.	
	0	Q	0	0	0	0	0	0	0	00	0 0	0 0	00	
	0 0	0 0	• •	00	00	00	00	0 C	00	50			00	
355.2 Power Generation Equipment 360.7 Collection Sewers - Force		о с		o c	- c				00	00	00	0	00	
361.2 Collection Severs - Force	, c			0) a	00	0	0	0	0	0	0	0	-
	0	> 0	0	0	0	0	0	0	0	0	0	0	0	0
363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	0	0	0	0	0	0	0	0 (0 (0 0	0 0	0 0	00	
365.2 Flow Measuring Installations	0	0	0	0 (0	0 0	20		-			00	00	
ž	0	0	0	0	0	0	o	-	D	5	5	5	>	
353 2 Lond & Lond Breaks	c	c	c	c	c	c	c	C	c	0	0	0	0	
						• c	00	• c	0	0	0	0	0	
		• c	> c			0	00	0	0	0	0	0	0	
370.3 Receiving Wells		00		0	0	0	0	0	0	0	0	0	0	
371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
₹							e		c	c	c	c	c	
	0	0	0 0	2 0	- 0	-	•	00						
354.4 Structures & Improvements 366.4 Down Concretion Equipment		00						òc	- c	• •	0	0	0	
300.4 Fuwer Generation Equipment 380.4 Treatment & Discosal Equipment						• c	0	00	0	0	0	0	0	
	~ c		• c	0	0	0	0	0	0	0	0	0	0	
382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECLAIMED WATER TREATMENT PLANT														
353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0 0	0 0	0	-	
	0	0	0	0	0	0 0	0 0	0 0	0 0	0	0 0	,	5 0	
	0	0	0	0	0	0 (o o	0 0	• •			-	00	
	0	0	0	0	0	0	-		- c					
	0 0	0	-	- -	5 0								00	
										• c		00	0	
380.5 Priant Sewers 380.5 Other Plant & Misc Foreinment		- c		00	00	00	00	00	00	0	0	0	0	
≧		•	0	5	•	,	•							
352.6 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0 0	0	
	0	0	0	0	0	0	0	0 0	0	0 0	0 0	00	-	
	0 0	0 0	0 0	0 0	•		0		0 0					
367.6 Reuse Meters & Meter Installations		-				0				o c				0
371.0 Pumping Equipment 276.6 Dourse Transmission & Distr Sue										0	0	0	. 0	
			• c) C		0	0	0	0	0	0	0	0	
AA	0	9	•	•										
353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0 0	0 (
	0	0	0	0	0	0	0 0	0 0	0 0	0 0	5 0			00
_	0	0	0 0			0			-					
	0	0 0			2 0	- C						. c		
392.1 Stores Equipment 303.7 Toole Shon & Garada Equipment		- c	• -					0	0	0	0	0	0	-
		• c				. 0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0 0	0 0	0 0	0 0	0 0	
398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	þ	o	•	D	
TOTAL			6	0	c	c	0	0	0	0	0	0	0	
													c	

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Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule: A-10 Page: 3 of 5 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer 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	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	0
3 352.1 4 389.1	Franchises Other Plant & Miss Equipment	58	58	59	59	60	60	60	61	61	61	62	62	62	60 0
	Other Plant & Misc. Equipment ECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	U
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	ŏ	0 0	ŏ	0	0	ő	ő	ő	ŏ	õ	ő	ŏ	ů	õ
8 355.2	Power Generation Equipment	ŏ	ŏ	ŏ	ŏ	ő	ő	ŏ	õ	ŏ	ō	ō	ō	0	0
9 360.2	Collection Sewers - Force	19,933	20,485	21,037	21,588	22,140	22,692	23,244	23,796	24,347	24,899	25,451	26,003	26,555	23,244
10 361.2	Collection Sewers - Gravity	2,797	2,836	2,875	2,914	2,954	2,993	3,032	3.072	3,111	3,150	3,189	3,229	3,268	3,032
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	483	498	513	528	543	558	573	588	603	618	633	649	664	573
13 364.2 14 365.2	Flow Measuring Devices Flow Measuring Installations	. 0	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	ő
	EM PUMPING PLANT	U	0	v	0	0	Ū	U	v	0	0	v	U	ŭ	Ū
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	0	0	0	0	0	0	0	0	0	0	0	0	Q
20 370.3	Receiving Wells	21,221	21,740	22.260	22,779	23,299	23,818	24,338	24,857	25,377	25,896	26,416	26,935	27,455	24.338
21 371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 389.3	Other Plant & Misc. Equipment	3,035	3,136	3.237	3.338	3,440	3,541	3,642	3,743	3,844	3,945	4,046	4,148	4,249	3,642
23 TREAT 24 353.4	MENT AND DISPOSAL PLANT	0	0	0	0		0	0	•	0	0	0	0	0	0
24 353.4 25 354.4	Land & Land Rights 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	0	0	0	0	0	ő	ő	ő	ő	ő	ő	ő	ŏ	õ
28 381.4	Plant Sewers	ŏ	ō	ŏ	ŏ	ő	õ	ŏ	õ	ŏ	ŏ	Ō	ō	0	0
29 382.4	Outfall Sewer Lines	Ō	Ō	Ō	Ō	ō	ō	0	Ō	0	0	ō	Ō	0	0
30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	AIMED 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	0
34 355.5 35 371.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5	Pumping Equipment Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	ő	ő	0	0	0	0	ő	ő	ő	ŏ	0	0	0
38 381.5	Plant Sewers	ő	ő	ő	ŏ	ő	ő	ő	ŏ	0	õ	ŏ	ő	õ	ō
39 389.5	Other Plant & Misc. Equipment	ŏ	ō	0	ō	ō	Ō	ō	ō	ō	Ō	0	Ō	0	0
	MMED WATER DISTRIBUTION PLANT														
41 352.6	Franchises	0	0	0	0	0	0	O	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 45 366.6	Power Generation Equipment Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	ő	0	0	ő	0
47 371.6	Pumping Equipment	ő	ő	ő	õ	õ	ő	ŏ	ő	ŏ	ő	ő	ő	õ	õ
48 375.6	Reuse Transmission & Distr. Sys.	õ	ō	ō	õ	õ	ō	ō	ō	õ	0	0	ō	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															
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	07	0
54 390.71 55 391.7	Computer Equipment Transportation Equipment	0	0	0	0	0	0	0	0	0	0	2	4	7	1
55 391.7 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	ő	0	0	ő	ŏ	ő	0	ŏ
58 394.7	Laboratory Equipment	0	Ő	ŏ	ŏ	ő	ő	ő	ő	ő	ŏ	ő	ŏ	ŏ	ō
59 395.7	Power Operated Equipment	ŏ	ō	ō	õ	ō	ō	ō	0	ō	0	Ō	ō	Ō	0
60 396.7	Communication Equipment	ō	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TOT	AL	47,527	48,754	49,981	51,208	52,435	53,662	54,889	56,116	57,344	58,571	59,800	61,029	62,259	54,890
64	Subtotal Land & Land Rights		0	- 43,501	0	0	00.002	04,009	0	0	0	00,000	01,020	02,200	04,000
.	Controlar Early & Early Highls	0	v	v	U	v	0	0	v	U U		~	v	5	v

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Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Beecher's Point Docket No. 060368-WS

Schedule Year Ending 12/31/06

Schedule: A-10 Page: 4 of 5 Preparer: Robert M. Griffin

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine Acct		Prior Year												• •	Average
lo. No. 1 INTANG	Account Name IBLE PLANT	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Franchises	62	63	63	63	64	64	65	65	65	66	66	66	67	6
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TION PLANT														
	Land & Land Rights	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	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Collection Sewers - Force Collection Sewers - Gravity	26,555	27,107	27,658	28,210	28,762	29,314	29,866	30,417	30,969	31,521	32,073	32,625	33,177	29,8 3,5
	Special Collecting Structures	3.268 0	3,307 0	3,346 0	3,386 0	3,425 0	3,464 0	3,504 0	3,543 0	3,582 0	3,621 0	3,661 0	3,700	3.739	3,0
	Services to Customers	664	679	694	709	724	739	754	769	784	799	814	829	844	7
	Flow Measuring Devices	0	0.0	0	100	0	0	0	0	. 0	0	0	020	0	
	Flow Measuring Installations	ŏ	õ	õ	ŏ	õ	ő	õ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	
5 389.2	Other Plant & Misc. Equipment	0	Ó	0	Ō	Ó	Ő	Ó	ō	0	ò	ō	Ó	Ō	
	PUMPING PLANT														
	Land & Land Rights	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	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Receiving Wells	27,455	27,974	28,494	29,013	29,533	29,844	30,156	30,467	30,778	31,090	31,401	31,713	32,024	29,9
	Pumping Equipment Other Plant & Misc. Equipment	0	0	0	0	0	4	8	12	16	19	23	27	31	
	IENT AND DISPOSAL PLANT	4,249	4.350	4,451	4,552	4,653	4.754	4,856	4.957	5,058	5,159	5,260	5,361	5,462	4,8
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	ő	0	0	ő	0	0	0	0	0	
	Power Generation Equipment	ő	0	0	ő	0	0	ő	ŏ	Ň	ő	0	ő	0	
	Treatment & Disposal Equipment	ō	Ő	ŏ	ő	ŏ	õ	ŏ	ő	ő	ŏ	ŏ	õ	Ő	
	Plant Sewers	ō	ŏ	Ō	ō	ō	ō	ō	õ	Ō	ŏ	ō	ō	ō	
9 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER TREATMENT PLANT														
	Land & Land Rights	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	
	Power Generation Equipment	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	
	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0 0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Sewers	0	0	0	0	0	0	ő	. 0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	ő	ő	ŏ	0	0	0	ő	0	0	ő	0	0	
	MED WATER DISTRIBUTION PLANT	0	Ū	Ū	Ū	v	Ū	0	v	Ū	v	Ŭ	0	U	
	Franchises	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
2 353.6	Land & Land Rights	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	
	Power Generation Equipment	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	
	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
0.110	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERA	I DIANT	U	U	0	0	U	0	0	0	U	U	U	U	0	
	Land & Land Rights	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	. 0	0	0	0	0	0	ő	0	0	0	0	
	Office Furniture & Equipment	0	ő	ŏ	0	0	ő	0	0	ŏ	0	ő	ő	0	
	Computer Equipment	7	10	13	16	19	23	27	32	36	40	44	49	59	
	Transportation Equipment	0	0	0	0	ō	0	0	0	0	õ	0	ō	õ	
392.7	Stores Equipment	Ó	0	0	Ó	0	Ó	0	0	0	0	0	0	0	
	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Operated Equipment	0	0	0	0	0	8	16	24	32	40	48	57	65	
	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
ΤΟΤΑΙ	L	62,259	63,489	64,719	65,949	67,179	68,215	69,250	70,285	71,320	72,356	73,391	74,426	75,467	69,1
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Doci Sche	dule Ye	oint 060368-WS ar Ending 12/31/07 Projected [X]	Explanation: Pr	ovide the mon	th ending Adju	sted balances	for Sewer Acc	umulated Dep	reciation by pri	mary account	for each mor	Schedule: Page: Preparer: hth of the Proj	A-10 5 of 5 Robert M. Griffi ected Rate Yea	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Accl		Prior Year											
No.	No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
1		GIBLE PLANT												
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	67	67	67	68	68	68	69	69	69	70	70	71
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
5		CTION PLANT												
	353.2	Land & Land Rights	. 0	0	0	0	0	0	0	0	0	0	0	0
	354.2	Structures & improvements	0	0	0	0	0	0	0	0	0	0	0	0
	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
	360.2	Collection Sewers - Force	33,177	33,728	34,280	34,832	35,384	35,936	36.487	37.039	37,591	38,143	38.695	39,247
	361.2	Collection Sewers - Gravity	3,739	3,779	3,818	3,857	3,897	3,936	3,975	4,015	4,054	4,093	4,133	4,172
	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0
	363.2	Services to Customers	844	859	874	889	904	919	934	949	964	979	994	1,009
	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0
	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0
	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	. 0
		M PUMPING PLANT	-											
	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
	370.3	Receiving Wells	32,024	32,336	32,647	32,959	33,270	33,581	33,893	34,204	34,516	34.827	35,139	35,450
	371.3	Pumping Equipment	31	35	39	43	47	51	55	58	62	66	70	74
	389.3	Other Plant & Misc. Equipment	5,462	5,563	5.664	5,765	5,866	5,967	6,068	6,170	6,271	6,372	6,473	6,574
		MENT AND DISPOSAL PLANT		_										
	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0

q [X]	Explanation: Pr	ovide the mo	inth ending Adj	usted balance	s for Sewer A	ccumulated De	preciation by p	primary account	t for each mon	th of the Proje	cted Rate Yea	r and the end	ing balance f	or the prior year.
(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance

3 352.1	Franchises	67	67	67	68	68	68	69	69	69	70	70	71	71	69
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 COLLI	ECTION PLANT														
6 353.2	Land & Land Rights	. 0	0	0	0	0	0	D	0	0	0	0	0	0	0
		-	-	-				-		•	•		-	•	ő
		0	0	0	0	0	0	0	0	0	0	0	0	0	-
8 355.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	33,177	33,728	34,280	34.832	35,384	35,936	36,487	37.039	37,591	38,143	38,695	39,247	39,798	36,487
10 361.2	Collection Sewers - Gravity	3,739	3,779	3,818	3,857	3,897	3,936	3,975	4,015	4,054	4,093	4,133	4,172	4,211	3,975
11 362.2		0,000													0
		•	0	0	0	0	0	0	0	0	0	0	0	0	-
12 363.2		844	859	874	889	904	919	934	949	964	979	994	1,009	1,024	934
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 365.2	Flow Measuring Installations	â	ò	0	ò	ō	ō	ō	ō	ō	Ď	ō	Ď	ō	0
15 389.2		õ	ő	0	ŏ	ŏ		-	ő	-	-	0	ő	0	0
		U	0	U	0	0	0	0	0	0	0	U	. 0	U	U
	EM PUMPING PLANT														
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	õ	ō	Ő	ŏ	ō	ŏ	ŏ	ŏ	õ	ŏ	ŏ	õ	ŏ	Ď
20 370.3		-			•	-							•		
		32,024	32,336	32,647	32,959	33,270	33,581	33,893	34,204	34,516	34,827	35,139	35,450	35,761	33,893
21 371.3		31	35	39	43	47	51	55	58	62	66	70	74	78	55
22 389.3	Other Plant & Misc. Equipment	5,462	5,563	5.664	5,765	5,866	5,967	6,068	6,170	6,271	6,372	6,473	6,574	6,675	6,068
23 TREA	TMENT AND DISPOSAL PLANT								-,	-,		-,			
24 353.4	Land & Land Rights	0		•		•		•	•	•	•	0			0
		4	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	0	0	0	0	0	ō	ō	0	Ó	Ó	0	0	Ó	0
28 381.4	Plant Sewers	ň	ů	ñ	ň	ő	õ	•	ő	ñ	ň	ñ	ő	ő	ő
		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	AIMED WATER TREATMENT PLANT														
32 353.5	Land & Land Rights	٥	0	0	0	0	0	0	Û	0	0	0	0	n	0
		U	•	-	•	9	-		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	0	0	0	0	0	0
35 371.5	Pumping Equipment	0	0	n	0	0	0	0	0	0	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	ō	õ	ŏ	n	õ	õ	õ	õ	õ	ő	õ	0	õ	0
37 380.5		0	0	0		õ	-		•	•		0	0	0	0
	Treatment & Disposal Equipment	U	0	•	0	•	0	0	0	0	0	•	•	0	U
38 381.5	Plant Sewers	0	0	0	0	0	0	0	O	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
40 RECLA	AIMED WATER DISTRIBUTION PLANT				-										
41 352.6	Franchises	0	0	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	Reuse Services	ō	0	, û	õ	ő	ő	ñ	õ	ő	ő	ō	ŏ	ň	'n
46 367.6	Reuse Meters & Meter Installations	0	õ	0	ň	ň	Ő	0	0	ň	ň		ň	0	Š
		0	0	v	•	0	•	•	•	•	0	0	0	U	U
47 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	Ó.	0	0	ò	0	0	0	0	n	n	0
	RAL PLANT	5		•	~	v	v	•	v	v	v	v	5	5	
					-	-	_				-	-			
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390.71		59	69	80	90	102	114	126	138	150	163	176	190	203	128
55 391.7	Transportation Equipment	0	09	0	0	102	0	120	0	0	103	1/0	150	203	0
			•	-	•	•		•			-	U O	•	•	-
56 392.7	Stores Equipment	۵	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	ō	ō	Ó	Ō	ō	Ō	ō	0	0	ō	0	0	Ď	Ō
59 395.7	Power Operated Equipment	65	73	81	89	97	105	113	121	129	137	145	153	162	113
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
	u	-	-		-						-		-	-	
63 TOT	TA!	75,467	76,509	77,550	78,592	79,634	80,677	81,720	82,763	83,807	84,851	85,895	86,939	87,984	81,722
		13,407	10,308				00,011								
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	C														

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Schedule of Water and Sewer Contributions in Aid of Construction Annual Balances Subsequent to Last Established Rate Base 35

Beecher's Point	Schedule:	A-11
Docket No. 060368-WS	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 No.	Description	Year End Balance	Year End Balance
	Description alances for this system begin June 3		
1	12/31/92 Balance	o, 2004 in accordance with FSC An	lendatory Order
,			
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		
	1994		
5	Additions		
6	Adjustments	······································	
7	12/31/94 Balance		
	1005		
8	1995 Additions		
о 9	Adjustments		
10	12/31/95 Balance		
	1996		
11			
12	Adjustments 12/31/96 Balance		
15			
	1997		
	Additions		
15 16	Adjustments 12/31/97 Balance		
10	12/31/97 Balance		
	1998		
17			
	•		
19	12/31/98 Balance		
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance		

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

Florida Public Service Commission

Docke	ner's Point et No. 060368-WS sted Test Year Ending 12/31/07	Sched Page: Prepa	
Explai	nation: Schedule A-11 continued		
Line No.	(1) Description alances for this system begin June 30, 200	(2) Water Year End <u>Balance</u> 4 in accordance with PSC A	(3) Sewer Year End Balance mendatory Order
	2000 Additions Adjustments 12/31/00 Balance		
26 27 28	2001 Additions Adjustments 12/31/01 Balance		
29 30 31	2002 Additions Adjustments 12/31/02 Balance		
	2003 Additions Adjustments 06/30/04 Amend. Order Balance	33,967	20,569
35 36 37	2004 Additions Adjustments 12/31/04 Balance	0 0 33,967	0 0 20,569
38 39 40	2005 Additions Adjustments 12/31/05 Balance	0 0 33,967	0 0 20,569
41 42 43	2006 Additions Adjustments 12/31/06 Balance	1,950 0	1,950 0 22,519
44 45 46	2007 Additions Adjustments 12/31/07 Balance	0 0 35,917	0 0 22,519

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

Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance	Florida Publi	c Service Commission
Beecher's Point Docket No, 060368-WS	Schedule: Page:	A-12 1 of 5
Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007	Preparer:	Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

for the first of the second of the second second

			(3)	(4)	(5)	(6)	(7)	(8)		
			al Base Ye			diate Yea			d Rate Ye	
Line	9	Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:									
1	Water Treatment Equipment	0	0.00%	0	305	0.00%	0	990	0.00%	0
2	Meter Fees	7,467	0.00%	0	7,507	0.00%	0	7,595	0.00%	0
3	Main Extension Charge	1,256	0.00%	0	1,450	0.00%	0	1,887	0.00%	0
4	Service Installation Fees	25,244	0.00%	0	25,306	0.00%	0	25,446	0.00%	0
5	Total Cash CIAC	33,967	-	Ő	34,567	-	0	35,917	-	0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0	-	0	0	-	0	0	-	0
12	Total Water CIAC	33,967	-	0	34,567	-	0	35,917	-	0
	SEWER		-							
	Cash CIAC:									
13	Treatment & Disposal Equipment	15,394	0.00%	0	15,794	0.00%	0	16,694	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	480	0.00%	0	628	0.00%	0	960	0.00%	0
16	Service Installation Fees	4,695	0.00%	0	4,747	0.00%	0	4,865	0.00%	0
17	Total Cash CIAC	20,569	-	0	21,169	-	0	22,519	-	0
	Property CIAC:						Í			
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	Ō	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0 0	0.00%	ō	0	0.00%	0	0	0.00%	0
21	Services to Customers	. 0	0.00%	ō	Ō	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	Ō	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	Ő	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0 0	0.00%	Ō	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	Ő	0.00%	ŏ	Ő	0.00%	Ő	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	õ	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0	-	0	0	-	0	0	-	0
	Total Sewer CIAC	20,569	-	0	21,169	-	0	22,519	-	0

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Schedule of Water Contributions in Aid of Construction By Classification	Florida Put	lic Service Commission
Test Year Average balance		
Beecher's Point	Schedule:	A-12
Docket No. 060368-WS	Page:	2 of 5
Test Year Ending 12/31/05	Preparer:	Robert M. Griffin

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

Line		(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	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	(
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	Property CIAC:														
6	Dist Reservoirs & Standpipes	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	-	
3	Services	0	0	0	0	0	0	0	0	0	0	0	0	-	
Э	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0		
0	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0		
5	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0		
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Property CIAC:														
В	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0		
Э	Collection Sewers- Force	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		
1	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	-	
2	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Pumping Equipment	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	
	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

policies policies approximate providing provide the according to the contract providence to the

Schedule:A-12Page:3 of 5Preparer:Robert M. Griffin

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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.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467	7,467
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256		1,256
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244	25,244
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
	Property CIAC:														
6	·····	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
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	-	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	U	U	0	U
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967	33,967
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394
14	Other	0	0	0	0	0	0	0	0	0	0	0	0		0
15	Main Extension Charge	480	480	480	480	480	480	480	480	480	480	480	480		480
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20.569	20,569	20,569	20,569	20,569
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	,	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	U	0
	Pumping Equipment	0	0	0	0	0	0	0	0	•	0	0	0	U	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		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	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569	20,569

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Schedule of Water Contributions in Aid of Construction By Classification Florida Public Service Commission Test Year Average balance Schedule: A-12 Beecher's Point Schedule: 4 of 5 Docket No. 060368-WS Prepare: 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	0	0	0	0	0	0	330	330	330	660	660	660	990	305
2	Meter Fees	7,467	7,467	7,467	7,467	7,467	7,467	7,510	7,510	7,510	7,552	7,552	7,552	7,595	7,507
3	Main Extension Charge	1,256	1,256	1,256	1,256	1,256	1,256	1,466	1,466	1,466	1,676	1,676	1,676	1,887	1,450
4	Service Installation Fees	25,244	25,244	25,244	25,244	25,244	25,244	25,311	25,311	25,311	25,379	25,379	25,379	25,446	25,306
5	Total Cash CIAC	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
	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	33,967	33,967	33,967	33,967	33,967	33,967	34,617	34,617	34,617	35,267	35,267	35,267	35,917	34,567
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	15,394	15,394	15,394	15,394	15,394	15,394	15,827	15,827	15,827	16,260	16,260	16,260	16,694	15,794
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	480	480	480	480	480	480	640	640	640	800	800	800	960	628
16	Service Installation Fees	4,695	4,695	4,695	4,695	4,695	4,695	4,752	4,752	4,752	4,808	4,808	4,808	4,865	4,747
17	Total Cash CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169
	Property CIAC:														
	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
	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
24	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 CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	20,569	20,569	20,569	20,569	20,569	20,569	21,219	21,219	21,219	21,869	21,869	21,869	22,519	21,169

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Schedule of Water Contributions in Aid of Construction By Classification	Florida Publi	c Service Commission
Test Year Average balance		
Beecher's Point	Schedule:	A-12
Docket No. 060368-WS	Page:	5 of 5
Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

provins provide provide we have a construction provide provide the second provide second devices and the second

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

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(14) Test Year End	(15) Average
No.		12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	990	990	990	990	990	990	990	990	990	990	990	990	990	990
2	Meter Fees	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595
3	Main Extension Charge	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
4	Service Installation Fees	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446	25,446
5	Total Cash CIAC	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
	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	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917	35,917
	SEWER														
	Cash CIAC:														10.001
13		16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694	16,694 0	16,694
14		0	0	0	0	0	0	0	0	0	0	0 960	0 960	960	0 960
15		960	960	960	960	960	960	960 4,865	960 4,865	960 4,865	960 4,865	960 4,865	4,865	4,865	4,865
16	Service Installation Fees	4,865	4,865	4,865	4,865	4,865	4,865	4,000	4,000	4,000	4,005	4,000	4,005	4,005	4,005
17	Total Cash CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	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	ō	0	0	0
28	Total Sewer CIAC	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519	22,519

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

Beecher's Point	Schedule:	A-13
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

anu/or	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30,	, 2004 in accordance with PSC Am	endatory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		<u> </u>
-			
-	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		
	1996		
11	Additions		
12 13	Adjustments 12/31/96 Balance		
15	12/31/90 Balance		
	1997		
	Additions		
	Adjustments		
16	12/31/97 Balance		
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance		
	1999		
20	Additions		
20	Adjustments		
22	12/31/99 Balance		

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

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Docke	ner's Point et No. 060368-WS sted Test Year Ending 12/31/07	Schedi Page: Prepar	ule: A-13 2 of 2 er: Robert M. Griffin
Explai	nation: Schedule A-11 continued		
	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description alances for this system begin June 30, 2004	Balance	Balance
ine b		Fill accordance with FSC An	nendatory Order
23 24 25	2000 Additions Adjustments 12/31/00 Balance		
26 27 28	2001 Additions Adjustments 12/31/01 Balance		
29 30 31	2002 Additions Adjustments 12/31/02 Balance		
32 33 34	2003 Additions Adjustments 06/30/04 Amend. Order Balance	17,562	14,689
35 36 37	2004 Additions Adjustments 12/31/04 Balance	516 0 18,078	495 0 15,184
38 39 40	2005 Additions Adjustments 12/31/05 Balance	1,032 0 19,111	990 0 16,174
41 42 43	2006 Additions Adjustments 12/31/06 Balance	1,051 0 20,161	763
44 45 46	2007 Additions Adjustments 12/31/07 Balance	1,095 0 21,257	709 0 17,646
	Supporting Schedules: A-12 (pp.2-5)		

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

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Schedule of Accumulated Amortization of CIAC by Classification	Florida Pub	lic Service Commission
Test Year Average Balance		
Beecher's Point	Schedule:	A-14
Docket No. 060368-WS	Page:	1 of 5
Test Year Ending December 31 of	Preparer:	Robert M. Griffin
Historical 2005, Projected 2006 & 2007	·	

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

	(1)	(2) Historica	(3) al Base Ye	(4) ar 2005	(5) Interme	(6) ediate Yea	(7) ar 2006	(8) Projecte	(9) d rate Ye	(10) ar 2007
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER							Balance		
	Cash									
1	Water Treatment Equipment	4	0.00%	0	6	0.00%	0	25	0.00%	0
2	Meter Fees	2,457	0.00%	0	2,831	0.00%	0	3,209	0.00%	0
3	Main Extension Charge	238	0.00%	0	267	0.00%	0	312	0.00%	0
4	Service Installation Fees	15,895	0.00%	0	16,527	0.00%	0	17,162	0.00%	0
5	Total Cash	18,594	-	0	19,631	-	0	20,709	-	0
_	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0	-	0	0	-	0	0	-	0
12	Total Water	18,594	-	0	19,631		0	20,709	-	0
	SEWER Cash									
13	Treatment & Disposal Equipment	13,634	0.00%	0	14,411	0.00%	0	14,970	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	82	0.00%	0	92	0.00%	0	108	0.00%	0
16	Service Installation Fees	1,963	0.00%	0	2,087	0.00%	0	2,213	0.00%	0
17	Total Cash	15,679	-	0	16,591	-	0	17,292	-	Ó
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0	· -	0	0	-	0	0	-	0
28	Total Sewer	15,679	-	0	16,591	-	0	17,292	-	0

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Schedule of Accumulated Amortization of CIAC by Classification	Florida Publi	ic Service Commission
Test Year Average Balance		
Beecher's Point	Schedule:	A-14
Docket No. 060368-WS	Page:	2 of 5
Test Year Ending 12/31/05	Preparer:	Robert M. Griffin

Provide Pro

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
WAT Cash															
1 Wate	r Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Meter	r Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	•
3 Main	Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Servi	ce Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	(
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prope															
6 Dist F	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 Servi		0	0	0	0	0	0	0	0	0	0	0	0	0	
	rs/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 Hydra	ants	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	
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
SEW Cash															
	ment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 Other		ő	0	õ	ŏ	ů 0	Ő	õ	õ	0	õ	ō	0	0	
	Extension Charge	0	ŏ	õ	õ	Ő	õ	0	0	0	Ō	Ō	0	0	
	ce Installation Fees	õ	õ	õ	õ	õ	Ō	0	ō	0	0	0	0	0	
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prope	erty														
18 Struc	tures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Colle	ction Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 Colle	ction Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Servi	ces to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Lift St	ations	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Pump	ing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Reus	e Services	0	0	0	0	0	0.	0	0	0	0	0	0	0	
5 Reus	e Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Misc Equip	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	
28	Total Sewer	0		0	0	0	0	0	0	0	0	ō	0	0	

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

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

Schedule:	A-14
Page:	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.

Lin	(1) ie	(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	4	4	4	4	4	4	4	4	4	4	4	4	4	4
2		2,271	2,302	2,333	2,364	2,395	2,426	2,457	2,488	2,520	2,551	2,582	2,613	2,644	2,457
3		224	226	229	231	233	236	238	240	243	245	247	250		238
4	Service Installation Fees	15,580	15,632	15,685	15,737	15,790	15,843	15,895	15,948	16,000	16,053	16,105	16,158	16,211	15,895
5	Total Cash	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
	Property														
6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		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		0	0	0	0	0	0	0	0	Û	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	18,078	18,164	18,250	18,336	18,422	18,508	18,594	18,680	18,766	18,852	18,939	19,025	19,111	18,594
	SEWER Cash														
13	Treatment & Disposal Equipment	13,206	13,277	13,349	13,420	13,491	13,563	13,634	13,705	13,777	13,848	13,919	13,990	14,062	13,634
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	76	77	78	79	80	81	82	83	83	84	85	86	87	82
16	Service Installation Fees	1,902	1,912	1,922	1,933	1,943	1,953	1,963	1,974	1,984	1,994	2,005	2,015	2,025	1,963
17	Total Cash	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679
	Property														
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	·····,	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		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
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains Other Plant Misc Equip	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0
20	Other Frant MISC Equip	U	U	U	U	U	U	U	U	U	U	U	0	U	U
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	15,184	15,267	15,349	15,432	15,514	15,597	15,679	15,762	15,844	15,927	16,009	16,092	16,174	15,679

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Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/06

Schedule:A-14Page:4 of 5Preparer:Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Νον	Dec	Balance
	WATER														
	Cash										_				
1	Water Treatment Equipment	4	4	4	4	4	4	5	5	6	8	9	10		6
2	Meter Fees	2,644	2,675	2,706	2,737	2,769	2,800	2,831	2,862	2,893	2,925	2,956	2,988	3,020	2,831
3	Main Extension Charge	252	254	257	259	261	264	266	269	272	275	279	282	286	267
4	Service Installation Fees	16,211	16.263	16,316	16,368	16,421	16,474	16,526	16,579	16,632	16,685	16,738	16,790	16,843	16,527
5	Total Cash	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
	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
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	19,111	19,197	19,283	19,369	19,455	19,541	19,628	19,716	19,804	19,893	19,982	20,071	20,161	19,631
	SEWER														
40	Cash	14.062	14,133	14,204	14,276	14,347	14,390	14,433	14,476	14,519	14,562	14,605	14,648	14,691	14,411
	Treatment & Disposal Equipment	14,002	14,133	14,204	14,270	0	14,550	0	14,470	0	0	14,000	0	0	0
	Other Main Extension Charge	87	88	89	90	91	91	92	93	94	95	96	97	98	92
	Service Installation Fees	2,025	2,036	2,046	2,056	2,066	2,077	2,087	2,097	2,108	2,118	2,128	2,138		2,087
10	Service installation rees	2,025	2,000	2,040	2,000	2,000	2,017	2,001	2,007	2,100					2,001
17	Total Cash	16,174	16,257	16,339	16,422	16,504	16,558	16,612	16,667	16,721	16,775	16,829	16,883	16,937	16,591
	Property								-						
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		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		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
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	Ó	0	- 0	0	0
28	Total Sewer	16,174	16,257	16,339	16,422	16,504	16,558	16.612	16,667	16,721	16,775	16,829	16,883	16,937	16,591

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Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/07

Florida Public Service Commission

Schedule:A-14Page:5 of 5Preparer: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.		12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	13	15	17	19	21	23	25	28	30	32	34	36	38	25
2	Meter Fees	3,020	3,051	3,083	3,114	3,146	3,178	3,209	3,241	3,273	3,304	3,336	3,368	3,399	3,209
3	Main Extension Charge	286	290	295	299	303	308	312	317	321	326	330	335	339	312
4	Service Installation Fees	16,843	16,896	16,949	17,002	17,055	17,108	17,162	17,215	17,268	17,321	17,374	17,427	17,480	17,162
5	Total Cash	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
	Property														
6		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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	20,161	20,252	20,344	20,435	20,526	20,618	20,709	20,800	20,891	20,983	21,074	21,165	21,257	20,709
	SEWER														
	Cash														
	Treatment & Disposal Equipment	14,691	14,737	14,784	14,831	14,877	14,924	14,970	15,017	15,064	15,110	15,157	15,204	15,250	14,970
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	98	99	101	103	105	107	108	110	112	114	115	117	119	108
16	Service Installation Fees	2,149	2,159	2,170	2,181	2,191	2,202	2,213	2,223	2,234	2,245	2,255	2,266	2,277	2,213
17	Total Cash	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292
	Property														
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	16,937	16,996	17,055	17,114	17,173	17,233	17,292	17,351	17,410	17,469	17,528	17,587	17,646	17,292

Schedule of Annual AFUDC Rates Used

Beecher's Point Docket No. 060368-WS Projected Test Years Ending 12/31/06 & 12/31/07

Florida Public Service Commission

Schedule: A-15 Page: 1 of 1 Preparer: Robert M. Griffin

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

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

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

Beecher's Point Docket No. 060368-WS Projected Test Year Ending 12/31/07 Florida Public Service Commission

Schedule:A-16Page:1 of 1Preparer: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) Water	(3) 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

1 of 1 Preparer: Robert M. Griffin

Schedule: A-17

Page:

Beecher's Point Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007 Explanation: Provide the calculation of working capital using the balance sheet method.

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

	(1)	(2) Historical Test Year	(3) Intermediate Year	(4) Projected Rate Yea
Line		2005	2006	2007
No.	Description	Average	Average	Average
INO.	Balance Sheet Accounts	///////////////////////////////////////		
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
2		27,141	581	
3	Temporary Investments		0	(0) 0
4	Materials & Supplies	9,893	•	-
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
40	Accounts- All Systems	1,519,346	803,960	1,200,249
13	/ locodinie / li o jotomio	1,010,040	000,000	1,200,243
13				
	Allocation for this System: Note: A	Allocation is by number	of customers of all syter	ns in Aqua Utilies FL,
14	Allocation for this System: Note: Allocation Percentage - Water	Allocation is by number 0.143%	of customers of all syter 0.143%	ns in Aqua Utilies FL, 0.143%
14 15	Allocation for this System: Note: Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)	Allocation is by number 0.143% 3,098	of customers of all syter 0.143% 3,086	ns in Aqua Utilies FL, 0.143% 3,900
14 15	Allocation for this System: Note: Allocation Percentage - Water	Allocation is by number 0.143% 3,098	of customers of all syter 0.143%	ns in Aqua Utilies FL, I 0.143%
14 15 16	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 is by number 0.143% 3,098 926	of customers of all syter 0.143% 3,086 1,936	ns in Aqua Utilies FL, 0.143% 3,900 2,184
14 15 16 17	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 0.143% 3,098 926 0.049%	of customers of all syter 0.143% 3,086 1,936 0.049%	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049%
14 15 16 17 18	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 is by number 0.143% 3,098 926 0.049% 1,052	of customers of all syter 0.143% 3,086 1,936	ns in Aqua Utilies FL, 0.143% 3,900 2,184
14 15 16 17 18	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)	Allocation is by number 0.143% 3,098 926 0.049% 1,052	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325
14 15 16 17 18	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 0.143% 3,098 926 0.049% 1,052	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325
14 15 16 17 18 19	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 0.143% 3,098 926 0.049% 1,052) 314	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742
14 15 16 17 18	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 0.143% 3,098 926 0.049% 1,052	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325
14 15 16 17 18 19 20	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	Allocation is by number 0.143% 3,098 926 0.049% 1,052) 314	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112
14 15 16 17 18 19 20 21	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	Allocation is by number 0.143% 3,098 926 0.049% 1,052 314 432 147	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057
14 15 16 17 18 19 20	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	Allocation is by number 0.143% 3,098 926 0.049% 1,052 314 432 147 5,298	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112
14 15 16 17 18 19 20 21 22	Allocation for this System: Note: A Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 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 0.143% 3,098 926 0.049% 1,052 314 432 147	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503
14 15 16 17 18 19 20 21 22 23	Allocation for this System: Note: A 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) 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 0.143% 3,098 926 0.049% 1,052 314 432 147 5,298 2,221	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033 2,110	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503 1,888
14 15 16 17 18 19 20 21 22 23 24	Allocation for this System: Note: A 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) 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	Allocation is by number 0.143% 3,098 926 0.049% 1,052 314 432 147 5,298 2,221 0	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033 2,110 0	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503 1,888 0
14 15 16 17 18 19 20 21 22 23	Allocation for this System: Note: A 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) 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 0.143% 3,098 926 0.049% 1,052 314 432 147 5,298 2,221	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033 2,110	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503 1,888
14 15 16 17 18 19 20 21 22 23 24	Allocation for this System: Note: A 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 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 0.143% 3,098 926 0.049% 1,052 314 432 147 5,298 2,221 0	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033 2,110 0	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503 1,888 0
14 15 16 17 18 19 20 21 22 23 24 25	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) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities 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 0.143% 3,098 926 0.049% 1,052) 314 432 147 5,298 2,221 0 0	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033 2,110 0 0	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503 1,888 0 0
14 15 16 17 18 19 20 21 22 23 24	Allocation for this System: Note: A 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 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 0.143% 3,098 926 0.049% 1,052 314 432 147 5,298 2,221 0	of customers of all syter 0.143% 3,086 1,936 0.049% 1,048 658 1,402 476 5,033 2,110 0	ns in Aqua Utilies FL, 0.143% 3,900 2,184 0.049% 1,325 742 3,112 1,057 4,503 1,888 0

Supporting Schedules: A-18, A-19

Com	parative Balance Sheet - Assets			Aqua Utilities	Florida, Inc.								Florida Publi	c Service Comr	nission
Dock Test	her's Point et No. 060368-WS Year Ended: 2005 fical [X] Projected []		requested. Pro	Provide a balan ovide same for years, if not alr	historical bas								Schedule: Page: Preparer:	A-18 1 of 3 Robert M. Griffir	1
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
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)		(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 22	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
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

-													er da paki	- Coming Com	
	parative Balance Sheet - Assets				s Florida, Inc.									c Service Com	mission
Doci Test	her's Point et No. 060368-WS Year Ended: 2006 rical [] Projected [X]		requested. Pr	Provide a balar rovide same for years, if not alr	historical base									A-18 2 of 3 Robert M. Griffi	in
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Prior Year 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	Test Year Enc 12/31/06	Average 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)						(2,433,498)		(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
. 8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	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	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
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															
						0.007.070		0.004.000		0.000.000	0.000.000	2 204 070	2 204 417	2 429 452	2,020,670
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

Com	parative Balance Sheet - Assets			Aqua Utilities	Florida, Inc.								Florida Publi	c Service Com	mission
Dock Test	ther's Point et No. 060368-WS Year Ended: 2007 rical [] Projected [X]		requested. Pr	² rovide a balan ovide same for years, if not alr	historical base								Schedule: Page: Preparer:	A-18 3 of 3 Robert M. Griff	ìn
	(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
4	Utility Plant	00 803 503	04 022 502	04.000 500	05 957 500	05 050 500	00 007 500	07 047 500	07 057 500	00 477 500		00 442 502	00 470 500	400 242 502	07 040 420
2	Construction Work in Progress	90,892,592 9,576,655	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	Utility Plant Acquisition	(2,317,164)	5,576,655 (2,297,775)	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 (2,200,830)
5	Ounty Flant Acquisition	(2,317,104)	(2,291,115)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32, 164, 519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25.000	16.667	8,333	0	0	0	0	0	0	0	0	0	0	3.846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	(10,111)	(02,200)	(33,034)	(00,200)	(30,000)	(37,400)	(50,520)	(33,232)	(34,321)	(30,070)	(30,040)	(30.133)	(50,518)	(00,000)
12	Materials & Supplies	õ	ů 0	0	0	ő	0	Ő	0	0	ŏ	ő	ő	0	0
13	Temporary investments	(0)	(0)	(0)	(0)	(0)	(0)	(Ő)	(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
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79, 133, 162	78,850,884	78,534,934	79,162,759	77,668,892

Compara	tive Balance Sheet - Equity Capital & Liabilities	s		Aqua Utilities F	lorida, Inc.								Florida Public S	Service Commissio	DN
Test Yea	s Point lo. 060368-WS r Ended: 2005 [X] Projected []]		requested. Prov	ovide a balance ide same for his ars, if not alread	torical base or								Schedule: Page: Preparer:	A-19 1 of 3 Robert M. Griffin	I
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1 2	Common Stock Issued Preferred 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 0
3 4 5	Additional Paid in Capital Retained Earnings Other Equity Capital	(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)	3,396,411 (14,570,913)	3,396,411 (14,659,171)	6,927,553 (14,614,037)	1,055,413 (14,596,051 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
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)		(255,913
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13 14	Accrued Dividends Misc. Current & Accrued Liabilities	0 605.374	0 616,560	0 694.676	0 295,474	0 287.816	0 301,124	0 326,905	0 418,091	0 479,975	0 374,101	0 394,465	C 468,901	0 521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2.565.496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24.913.354	24,974,314	25.018.316	25.018.316	25,285,204	25,329,684	25.331.370	25,375,013	25.706.598	25,769,915	25.863.472	26.035.036	25.347.205
17	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)			(9,925,031
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56.215.493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Compara	ative Balance Sheet - Equity Capital & Liabilitie	:S		Aqua Utilities F	lorida, Inc.								Florida Public	Service Commis	ssion
Test Year	's Point Io: 060368-WS r Ended 2006 () Projected [X]		Explanation: Prov requested. Prov intermediate ye	ide same for his	torical base or								Schedule: Page: Preparer:	A-19 2 of 3 Robert M. Griffin	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Liabilities	Prior Year 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	Test Year End 12/31/06	Average Balance
1 2	Common Stock Issued Preferred 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 0
3 4	Additional Paid in Capital Retained Earnings	6,927.553 (14,614,037)	6,931,392 (14,434,244)	8,171,620 (14,317,005)	8,996,527 (14,220,746)	8,352,772 (14,086,928)	9,347,932 (14,081,027)	10,155,891 (14,002,606)	11,158,353 (13,999,732)	11,971,525 (13,996,858)	11,677,611 (13,993,984)	(8,243,785) (13,920,854)			5,660,295 (14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	Ō	0	0	20,163,348	20,163,348	22,733,641	4,850,795
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	646,110
9 10	Accts & Int. Payable-Assoc Cos Customer Deposits	0 625,567	1,236,389 632,356	822,812 629,657	(662,984) 624,200	990,233 626,598	803,106 634,358	898,341 623,482	724,883 600,000	705,606 600,000	996,372 600,000	750,000 600,000	750,000 600,000	750,000 600,000	674,212 615,094
11 12	Accrued Taxes Accrued Interest	(324,416) 17,385	(327,377) 13,635	(147,644) 13.056	(38,433) 12,566	124,128 5,686	233.054 7.730	155,389 10,144	42,070 17,385	168,641 17,385	938,167 17,385	958,212 17,385	312,212 17,385	1,781,680 17,385	298,129 14,193
13	Accrued Dividends			.,						-					0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	26,462,949	26,462,949	26,612,949	26,406,806
18 19	Less: Accum Amort of CIAC Accumulated Deferred Income Taxes	(10,525,056) (151,521)	(10,588,703) (151,521)	(10,670,874) (151,521)	(10,767,430) (151,521)	(10,838,993) (151,521)	(10,928,013) (151,521)	(11,004,101) (151,521)	(11,081,163) (151,521)	(11,158,225) (151,521)	(11,235,884) (151,521)	(11,348,462) (151,521)	(11,432,899) (151,521)		(11,007,509) (4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

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Compara	ative Balance Sheet - Equity Capital & Liabilitie	s		Aqua Utilities F	lorida, Inc.								Florida Public	Service Commis	ssion
Test Yea	's Point No. 660368-WS Ir Ended 2007 I{] Projected [X]		Explanation: Pro requested, Prov intermediate ye	ide same for his	torical base or								Schedule: Page: Preparer:	A-19 3 of 3 Robert M. Griffin	I
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742 0
3 4	Additional Paid in Capital Retained Earnings	(4,849,688) (13,774,593)	(4,978,068) (13,574,593)	(5,301,355) (13,374,593)	(5,213,296) (13,174,593)	(5,196,875) (12,974,593)	(5,855,930) (12,774,593)	(4,968,251) (12,574,593)	(5,471,716) (12,374,593)	(5,529,259) (12,174,593)	(5,257,893) (11,974,593)	(5,762,795) (11,774,593)	(5,662,552) (11,574,593)		(5,168,047 (12,764,817
5	Other Equity Capital	(, ,,	(,	(),,			, ,		,	• • •				0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000		409,615 750,000
9 10	Accts & Int. Payable-Assoc Cos Customer Deposits	750,000 600,000	750,000 600,000	750,000 600,000	750,000 600,000	750,000 600,000	750,000 600,000	750,000 600,000	600,000	600.000	600,000	600,000	600,000		600,000
11	Accrued Taxes	1.781.680	249,650	451.011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053		693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26.612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949		27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)			(12,034,915
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76.913.656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

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Beecher's Point NET OPERATING INCOME

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
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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Sewer O & M Expenses By Month	B-6	69
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Schedule of Sewer Net Operating Income

Beecher's Point Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

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Florida Public Service Commission

Schedule:B-2Page:1 of 1Preparer: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)
		Per	Utility	Adjusted		Adjusted	• • • •	Adjusted	Requested	Requested	Comparation of
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	30,602	(8,549)	22,053	728	22,781	0	22,781	88,954	111,735	B-4
2	Operation & Maintenance	40,932	363	41,295	1,052	42,347	5,963	48,311	1,314	49,624	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	13,742	13,742	(1,297)	12,445	(637)	11,808	0	11,808	B-14
4	Amortization	0	0	0	222	222	0	222	0	222	B-3
5	Taxes Other Than Income	7,379	0	7,379	1,313	8,692	342	9,034	4,003	13,036	B-1 5
6	Provision for Income Taxes	(7,166)	(8,152)	(15,318)	(2,093)	(17,411)	(2,076)	(19,487)	30,984	11,497	C-1
7	OPERATING EXPENSES	41,145	5,954	47,099	(804)	46,295	3,592	49,887	36,301	86,188	
8	NET OPERATING INCOME	(10,543)	(14,503)	(25,046)	1,532	(23,514)	(3,592)	(27,106)	52,654	25,548	
9	RATE BASE	0	327,032	327,032	(12,312)	314,720	(11,973)	302,747		302,747	A-2
10	RATE OF RETURN	-		-7.66%	,					8.44%	

Florida Public Service Commission

Beecher's Point	Schedule:	B-3
Docket No. 060368-WS	Page:	1 of 5
Schedule Year Ended: 12/31/2005	Preparer:	Jack Schreyer

Historical [X] Projected []

	(1)		(2)	(3)	(4)
_ine No.	Description		Water	Sewer	Supporting Schedules
	UTILITY TEST YEAR ADJUSTMEN	NTS - 2005			
1	A, REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	(7,571)	(8,549)	
3	TOTAL		(7,571)	(8,549)	
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	124	54	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	556	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	85	37	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	450	196	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	177	77	
12	TOTAL		1,393	363	
13					
14	C. DEPRECIATION NET OF AMORTIZ		o (7)	4 4 700	B-13, B-14
15		d for PSC approved UPIS balances and PSC lives	6,474 (1,032)	14,732	
16 17	TOTAL	C approved balances and rates based on PSC UPIS lives	5,441	<u>(990)</u> 13,742	
18	TOTAL		0,441	13,742	
19	D. AMORTIZATION				
20	-		0	0	
21	-		Ō	0	
22	TOTAL		0	0	
23					
24	E. TAXES OTHER THAN INCOME TAX	<			B-15
25	 Payroll tax adjustment 		0	0	
26	2. Property Tax adjustment for Futu	ire Use plant	0_	0	
27	TOTAL		0	0	
28 29	F. INCOME TAXES				
29 30	1. Income tax impact of the adjustn	ants to per book income	(5,382)	(8,152)	C-1
31	TOTAL		(5,382)	(8,152)	0-1
32	, o ne		(0,002)	(0,102)	
33	TOTAL INCOME ADJUSTMENTS		(6,118)	(2,594)	
			(0,	<u> </u>	

Florida Public Service Commission

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

ine	(1)		(2) 2006	(3) 2006	(4) Supporting
No.	Description		Water	Sewer	Schedule
	UTILITY TEST YEAR ADJUSTMENTS	- 2006			
	A. REVENUES				E-2, E-13
2	Customer growth	_	1,122	728	
3	TOTAL		1,122	728	
4					
	B. OPERATIONS & MAINTENANCE	A third of the second Maria	0.010	(4.000)	B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	3,313	(1,339)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	60	15	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	787	321	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	272	856	
10	Sludge Remeval Evenence	Adi, for upgraded plants, growth and inflationary	0	353	
10	Sludge Removal Expense	increases	U	303	
11	Purchased Power	Adj. for increase in cost due to storm damage recover	(272)	683	
	Fulchased Fower	surcharges and fuel charges	(212)	000	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	6	452	
13	Chemicals	Adj. for increase in chlorine costs	63	(100)	
14	Materials & Supplies	Adj. for increase in spending to improvement and	132	(428)	
	Materials & Supplies	repairs that are not capital in nature.	102	(420)	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by	20	18	
		the corporate office.			
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley	(243)	(83)	
		procedures, along with a reduction of cost for the		. ,	
		process of the Annual Reports to the FPSC.			
17	Contractual Services - Legal	Adj. to account for fees that were previously included	359	251	
	-	in the corporate charges in the past.			
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that	(366)	(267)	
		were previously recorded in Mgmt Fees that are now			
		recorded on the proper lines.			
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	183	14	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call	(91)	(356)	
		center from Florida to Cary, NC			
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	67	7	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is	5	118	
~~		volatile from year to year.	(222)	(040)	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of	(288)	(213)	
~	Incurrence Mahiala	transportation cost to capital.	(2)	0	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(3)	8	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	77	20	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(34)	(8)	
27	Insurance - Other	Adj. for volatile charges from year to year.	3	(12)	
28	Advertising Expense	Adj. for additional advertising for open positions and	3	(0)	
		customer notices for NOV's	· ·	(0)	
29	Reg. Comm. Exp Rate Case Amort.	None	0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	322	99	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular	1,661	496	
		phones, long distance charges, relocation charges,			
		seminars, travel, and fines.			
33	Non-recurring 2005 Bonus True-up		32	14	
34	Purchased Power Rate Increase Pass		171	130	
35	Non-recurring 2005 Miscellaneous Exp	ense reclassifications	2	1	
36	TOTAL		6,244	1,052	
37	O DEDDEOINTION NET OF MUCHTER				D (0 C
	C. DEPRECIATION NET OF AMORTIZATI		(000)	11 50 15	B-13, B-1
39	Depreciation expense adjusted for plan		(332)	(1,524)	
40 41	CIAC amortization adjusted for addition	ar contributions -	(18)	(1,297)	
	TOTAL		(350)	(1.297)	

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Florida Public Service Commission

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2006 - continued Historical (1) Projected [X]	Schedule: Page: Preparer:	B-3 3 of 5 Jack Schreyer
Historical [] Projected [X]		,

	(1)	(2)	(3)	(4)
Line		2006	2006	Supporting
No.	Description	Water	Sewer	Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	530	222	
45		0	0	
46	TOTAL	530	222	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	51	33	
50	2. Payroll tax adjustment	282	(108)	
51	3. Property taxes associated with plant additions	627	1,388	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	959	1,313	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(3,238)	(2,093)	
57	TOTAL	(3,238)	(2,093)	
58		,		
59	TOTAL INCOME ADJUSTMENTS	5,267	(76)	

Florida Public Service Commission

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

Line	(1)		(2) 2007	(3) 2007	(4) Supporting
No.		0007	Water	Sewer	Schedules
1	UTILITY TEST YEAR ADJUSTMENTS A. REVENUES	- 2007			E -13
2	Customer growth		0	0	210
3	TOTAL	-		0	
4	101712		•	-	
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj, to include filling open positions and to add	2,683	3,213	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(12)	(9)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	387	205	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536%	2,523	690	
	Old Brite Brite	for water and 2.003 for sewer Adi, to '07plan, alloc'd by ERCs, increase 19.286%	0	411	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.280% Adj. to '07plan, alloc'd by ERCs, increase 14.219%	0	111 124	
11 12	Purchased Power Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	(12) 2	94	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	25	11	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	44	10	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	4	15	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	44	6	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	3	64	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	239	52	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	46	10	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	145	23	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	26	5	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	2	26	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	129	21	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% Adj. to '07plan, alloc'd by ERCs, increase 7.195%	6 19	3 8	
25 26	Insurance - General Liability Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	0	2	
20	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	9	0	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	1	Ő	
29	Reg. Comm. Exp Rate Case Amort.	See MFR Schedule B-12	Ó	Ō	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.	(276)	(84)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	415	121	
33	Non-recurring 2005 Bonus True-up		33	14	
34	Purchased Power Rate Increase Pass		176	134	
35	Contractual Services - Other	Customer Call Center conversion	785	341 784	
36 37	Reg. Comm. Exp Rate Case Amort.	ense reclassifications; Cust. Call Center conversion	1,804 (70)	(31)	
38	TOTAL	ense reclassifications, cust. Call Center conversion	9,180	5,963	
39	TOTAL		5,100	0,000	
40	C. DEPRECIATION NET OF AMORTIZATI	ON OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plan		90	(692)	
42	CIAC amortization adjusted for addition	al contributions	(45)	55	
43	TOTAL		45	(637)	
44					
45	D. AMORTIZATION		0		
46 47	•		0	0 0	
48	TOTAL	-	0	0	
49	IOINE		0	0	
50	E. TAXES OTHER THAN INCOME TAX				B-15
51	1. RAF on revenue from customer grow	vth and rate index	0	0	
52	2. Payroll tax adjustment		224	266	
53	3. Property taxes associated with plant	additions	34	75	
54	Property Tax adjustment for Future I	Jse plant	0	0	
55	TOTAL	-	258	342	
56					
57	F. INCOME TAXES				
58	1. Income tax impact of the adjustment	is to per book income	(3,662)	(2,076)	C-1
			(3,662)	(2,076)	
59	TOTAL		(3,002)	(2,070)	
59 60 61	TOTAL		5,821	3,592	

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Florida Public Service Commission

B-3 5 of 5 Jack Schreyer

Beecher's Point	Schedule:
Docket No. 060368-WS	Page:
Schedule Year Ended: 12/31/07 Historical [] Projected [X]	Preparer:

	(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	· · · -	48,927	88,954	
3					
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		723	1,314	
6				<u></u> .	
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,202	4,003	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		36,379	22,781	
12	Plus Required Revenue Adjustment		48,927	88,954	
13	Rate Year Revenue at Proposed Rates		85,306	111,735	
14					
15	Less Operating Expenses Before Income Taxes		(69,480)	(74,691)	
16	Less Interest Expense		(3,096)	(7,243)	
17	Taxable Income		12,731	29,802	
18	Income Tax at Composite Rate of	38.58%	4,911	11,496	
19	Less income Tax at Present Rates		12,293	19,487	
20					
21	Income Tax Adjustment	_	17,204	30,983	

Detail of Operation & Maintenance Expenses By Month - Sewer

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected []

05	Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjuste	Page: Preparer:	B-6 2 of 4 Jack Schreye
05	Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjuste	Page: Preparer:	2 of 4 Jack Schrey

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	184	118	192	290	337	680	257	331	202	198	83	678	3,550
2	703	Salaries & Wages - Officers, Exec.	0	3	5	4	4	4	4	3	4	4	4	(11)	27
3	704	Employee Pensions & Benefits	31	34	47	40	42	45	41	106	115	89	101	25	717
4	710	Purchased Sewage Treatment	0	2,765	2,784	2,772	2,771	2,777	2,773	2,765	2,779	2,770	2,772	3,472	31,201
5	711	Sludge Removal Expense	0	0	39	14	13	24	16	0	27	10	15	20	179
6	715	Purchased Power	56	57	90	63	58	78	84	53	97	58	69	99	862
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	. 0	0	1
8	718	Chemicals	0	0	33	12	11	20	14	0	23	9	12	17	152
9	720	Materials & Supplies	0	0	4	1	1	55	151	0	126	1	1	140	480
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	56	0	0	58
11	732	Contractual Services - Accounting	0	3	8	5	5	44	31	9	21	8	11	14	159
12	733	Contractual Services - Legal	0	0	1	0	0	0	0	0	1	0	0	0	4
13	734	Contractual Services - Mgmt. Fees	0	31	74	52	58	61	50	48	49	52	67	65	608
14	735	Contractual Services - Testing	0	0	8	3	3	5	3	0	5	2	3	4	36
15	736	Contractual Services - Other	306	111	137	221	120	171	116	258	148	232	140	564	2,521
16	741	Rental of Building/Real Prop.	0	0	4	1	1	2	2	0	3	1	1	2	17
17	742		0	0	2	1	1	1	1	0	1	0	1	1	8
18	750	Transportation Expenses	0	15	28	20	21	24	25	17	30	23	26	17	246
19	756	Insurance - Vehicle	0	1	2	1	1	1	1	1	1	1	1	1	14
20	757	Insurance - General Liability	0	2	3	2	2	3	2	2	3	2	2	3	27
21	758	Insurance - Workman's Comp.	0	2	3	2	2	3	2	2	3	2	. 2	2	26
22	759	Insurance - Other	0	2	3	2	2	2	2	2	3	2	2	2	26
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		0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	3	1	1	2	1	0	2	1	1	2	15
28		TOTAL SEWER O & M EXPENSES	577	3,144	3,468	3,510	3,455	4,004	3,576	3,597	3,642	3,523	3,317	5,118	40,932

Florida Public Service Commission

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Detail of Operation & Maintenance Expenses By Month - Sewer

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Florida Public Service Commission

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Dock Sche	et No dule Y	Point . 060368-WS 'ear Ended: 12/31/2006] Projected [X]	Explanation: P	rovide a scher	dule of operati	on and mainte	enance expen	ses by primar	y account for	each month o	f the year 200	6 (unadjust	Schedule: Page: Preparer: ed Forecast).	B-6 3 of 4 Jack Schreyer	
	· · ·	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	287	184	247	393	311	134	40	133	121	128	127	106	2,211
2	703	Salaries & Wages - Officers, Exec.	4	5	(0)	6	3	6	8	2	2	2	2	1	42
3	704	Employee Pensions & Benefits	78	95	91	123	99	118	133	61	61	61	61	56	1,038
4	710	Purchased Sewage Treatment	2,772	2,787	2,793	2,795	2,765	2,794	2,811	2,566	2,628	2,451	2,451	2,443	32,057
5	711	Sludge Removal Expense	14	44	57	60	1	59	93	44	42	44	44	29	532
6	715	Purchased Power	109	142	117	133	110	225	311	84	84	81	81	69	1,546
7	716	Fuel for Power Production	12	38	49	51	1	50	80	38	36	38	37	24	453
8	718	Chemicals	1	4	6	6	0	6	9	4	4	4	4	3	52
9	720	Materials & Supplies	0	0	1	1	0	1	1	10	10	9	9	9	52
10	731	Contractual Services - Engineering	2	6	8	8	0	8	12	7	. 7	7	7	5	76
11	732	Contractual Services - Accounting	3	15	9	9	4	9	10	4	4	3	3	3	76
12	733	Contractual Services - Legal	8	26	33	35	0	34	54	26	24	26	25	17	308
13	734	Contractual Services - Mgmt. Fees	37	47	46	45	38	51	36	9	8	9	9	6	340
14	735	Contractual Services - Testing	1	4	5	6	0	6	9	4	4	4	4	3	50
15	736	Contractual Services - Other	301	132	133	208	230	133	134	184	188	175	175	174	2,165
16	741	Rental of Building/Real Prop.	1	2	3	3	0	3	4	2	2	2	2	1	23
17	742	Rental of Equipment	3	11	14	14	0	14	22	11	10	11	10	7	126
18	750	Transportation Expenses	19	19	18	9	0	2	1	1	1	1	1	0	71
19	756	Insurance - Vehicle	1	2	3	3	1	3	4	1	1	1	1	1	22
20	757	Insurance - General Liability	6	6	6	6	5	6	7	1	1	1	1	1	47
21	758	Insurance - Workman's Comp.	1	2	2	2	1	2	3	1	1	1	1	1	18
22	759	Insurance - Other	2	2	2	2	2	2	2	0	0	0	0	0	14
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		Bad Debt Expense	1	4	5	5	0	5	8	50	55	55	55	53	295
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	120	123	115		115	588
28		TOTAL SEWER O & M EXPENSES	3,666	3,576	3.646	3.920	3,572	3,669	3,792	3,364	3,417	3.229	3.225	3,127	42,203

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Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Docl Sche	dule Y	Point . 060368-WS /ear Ended: 12/31/2007] Projected [X]	Explanation: P	rovide a sche	dule of operati	on and mainte	, enance expen	ses by primar	y account for	each month o	f the year 200	7 (unadjuste	Schedule: Page: Preparer: ed Budget).	B-6 4 of 4 Jack Schreyer	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	412	453	471	474	394	473	520	453	450	453	452	432	5,438
2	703	Salaries & Wages - Officers, Exec.	1	3	3	4	0	4	6	3	3	3	3	2	32
3	704	Employee Pensions & Benefits	93	114	108	143	116	140	158	76	75	76	75	69	1,243
4	710	Purchased Sewage Treatment	2,829	2,847	2,854	2,856	2,820	2,855	2,876	2,622	2,684	2,505	2,504	2,495	32,747
5	711		17	53	69	72	1	71	113	54	51	54	53	35	642
6		Purchased Power	125	165	137	154	126	261	360	99	99	96	96	82	1,800
7	716	Fuel for Power Production	15	45	59	61	· 1	60	96	46	43	46	45	30	547
8	718	Chemicals	2	5	7	7	0	7	11	5	5	5	5	3	62
9	720		0	1	1	1	0	1	1	12	12	12	12	11	62
10	731		2	7	9	10	0	9	15	8	8	8	8	6	91
11	732		3	15	10	10	4	10	11	4	4	3	3	3	82
12		Contractual Services - Legal	10	31	40	42	1	41	65	31	30	31	31	20	372
13		Contractual Services - Mgmt. Fees	42	54	53	51	43	58	42	11	10	11	11	7	392
14		Contractual Services - Testing	2	5	7	7	0	7	11	5	5	5	5	3	60
15		Contractual Services - Other	303	133	134	210	232	134	136	185	189	177	177	177	2,188
16		Rental of Building/Real Prop.	1	2	3	3	0	3	5	2	2	2	2	2	28
17		Rental of Equipment	4	13	16	17	0	17	27	13	12	13	13	8	153
18		Transportation Expenses	25	24	23	12	0	2	2	1	1	1	1	1	92
19		Insurance - Vehicle	1	3	3	3	1	3	4	2	1	2	1	1	25
20	757		6	7	7	8	6	8	8	1	1	1	1	1	56
21	758	·····	1	2	2	2	1	2	3	1	1	1	1	1	20
22			2	2	2	2	2	2	2	0	0	0	0	0	14
23		· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766		0	0	0	0	0	0	0	0	0	0	0	0	0
25	767		0	0	0	0	0	0	0	0	0	0	0	0	0
26		Bad Debt Expense	1	4	6	6	0	6	9	34	36	37	36	35	211
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	145	148	139	139	139	7.10
28		TOTAL SEWER O & M EXPENSES	3,899	3,988	4,026	4,155	3,748	4,174	4,481	3,812	3,871	3,679	3,674	3,561	47,069

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Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Beecher's Point	Schedule:	B-7
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended: 12/31/2005	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	A second Name	Year	Adjusted	Difference	% Difference
<u>No.</u>	<u>No.</u>	Account Name	2000	2005	Difference	% Difference 89.54%
1	601	Salaries & Wages - Employees		3,656	1,727	09.04%
2	603	Salaries & Wages - Officers, Exec.	0 630	102 951	102 321	- 51.00%
3	604	Employee Pensions & Benefits				51.00% 24.66%
4	610	Purchased Water	21,253	26,495	5,242	
5	615	Purchased Power	94	1,195	1,101	1171.58%
6	616	Fuel for Power Production	0	5	5	-
7	618	Chemicals	0 84	56 98	56 14	- 17.13%
8	620	Materials & Supplies				17.13%
9	631	Contractual Services - Engineering	0 27	9	9	- 2331.41%
10	632	Contractual Services - Accounting		656	629	
11	633	Contractual Services - Legal	69	125	56	81.00%
12	634	Contractual Services - Mgmt. Fees	0	1,759	1,759 343	- 80.42%
13	635	Contractual Services - Testing	426 812	769 1,744	932	114.76%
14	636	Contractual Services - Other	47	59	932	25.78%
15	641 642	Rental of Building/Real Prop.	47 3	59	12	42.14%
16	642	Rental of Equipment		4 829		-88.20%
17	650	Transportation Expenses	7,028		(6,199)	-00.20% 90.03%
18	656	Insurance - Vehicle	25 52	48 93	23 41	90.03% 79.65%
19	657	Insurance - General Liability			27	
20	658	Insurance - Workman's Comp.	28	55 75	68	96.43% 972.19%
21	659	Insurance - Other	7	75		
22	660	Advertising Expense	15	3	(12)	-79.94%
23	666	Reg. Comm. Exp Rate Case Amort.	180	0	(180)	-100.00%
24	667	Reg. Comm. Exp Other	52 84	0	(52)	-100.00%
25	670	Bad Debt Expense	•	465	381	453.38%
26	675	Miscellaneous Expense	1,504	349	(1,155)	-76.78%
27	τοται	WATER O & M EXPENSES	34,349	39,602	5,253	15.29%
28 29		Total Customers (ERCs) Consumer Price Index - U	87.1	95.6	8.5	9.76% 10.31% 21.07%
			87.1	95.6	8.5	_

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Sewer

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Florida Public Service Commission

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	
			Deter surran did not ellegate all admin costs to entities
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

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Contractual Services

Florida Public Service Commission

Beecher's Point	Schedule:	B-9
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending 12/31/05	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				
1	Aqua Services, Inc.	Management	1,428	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8 9				
9 10				
10				
Sew	er			
11	28601DRAIN KLEEN	Oth-Collections-Mgmt	640	Oth-Collections-Mgmt
12		Oth-T&D-Maint	1,335	Oth-T&D-Maint
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

Schedule:	B-10
Page:	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.

Line Firm or Vendor Name Counsel, Consultant or Witness Hourly Rate Total Est of Firm's Charges Type of Service Comments 1 Aqua Utilities Florida, Inc. 361,388 Cap. Charges Rendered 2 Aqua Utilities Florida, Inc. 1,275 Copies 1,275 Copies 3 Aqua Utilities Florida, Inc. 648 Temp. Agency 4 Aqua Utilities Florida, Inc. 648 Temp. Agency 6 Aqua Utilities Florida, Inc. 648 Temp. Agency 7 Aqua Utilities Florida, Inc. 78,770 Legal 8 Aqua Utilities Florida, Inc. 78,771 Legal 9 Rutledge, Econia, Purnell & Hoffman 8,712 Legal 10 Abel, Band, Russel Tim Ward, Lee Mullen, Dan 77,000 11 Ward, Mullen, Franceski Tim Ward, Lee Mullen, Dan 370,000 Consulting 12 FL PSC 9,000 Filing Fee Legal Item of Mullen, Franceski 14 Printer Copying, printing, mailing Copies Accounting, Used & Useful studies, Engineering 13 Guastella & Assoc. John F Guastella, John M 425,000 Consulting, Engineering Pre of MFRs, Interrogs. & Conferences. 14 Pr		(1)	(2)	(3)	(4)	(5)	(6)
No. Vendor Name or Witness Rate Firm's Charges Rendered 1 Aqua Utilities Florida, Inc. 351,388 Corp. Charges 2 Aqua Utilities Florida, Inc. 4,385 Postage 3 Aqua Utilities Florida, Inc. 4,385 Postage 4 Aqua Utilities Florida, Inc. 68,106 Payroll 5 Aqua Utilities Florida, Inc. 68,106 Payroll 6 Aqua Utilities Florida, Inc. 68,106 Payroll 7 Aqua Utilities Florida, Inc. 68,106 Payroll 8 Aqua Utilities Florida, Inc. 868 Travel 8 Aqua Utilities Florida, Inc. 87242 Consulting 9 Rutedge, Econia, Purnell 8.712 Legal 8 Hoffman 1,260 Legal 1 11 Ward, Mullen, Franceski Tim Ward, Lee Mullen, Dan 370,000 Cansulting 12 FL PSC FL PSC 9,000 Filing Fee 2 13 Rutedge, Econia, Purnell <	Line		Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
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16 Notice Requirement 3,200 Newspaper Notices 16 Conferences. 17 Customer Notices - Printing 3,000 Customer Notices Notices send twice (1 per hearing) Notification 18 Customer Notices - Postage & Mailing 20,700 Customer Notification Notices send twice (1 per hearing) Notification 19 1,845,725			Guastella, Gary White			Accounting,	Used & Useful studies,
16 Notice Requirement 3,200 Newspaper Notices. 16 Conferences. 17 Customer Notices - Notices - Printing 3,000 Customer Notices send twice (1 per hearing) Notification 18 Customer Notices - Postage & Mailing 20,700 Customer Notices send twice (1 per hearing) Notification 19 20 Total 1,845,725			· · ·			Engineering	Prep of MFRs,
16 Notice Requirement 3,200 Newspaper 16 County Notices placed 2 times. 17 Customer Notices - Printing 3,000 Customer Notices send twice (1 per hearing) 18 Customer Notices - Postage & Mailing 20,700 Customer Notices send twice (1 per hearing) 19 Total 1,845,725 1,845,725							Interrogs. &
Notices Notices 17 Customer Notices - 3,000 Customer Printing Notification Notices send twice (1 per hearing) 18 Customer Notices - 20,700 Customer Postage & Mailing Notification Notices send twice (1 per hearing) 19 1,845,725							Conferences.
17 Customer Notices - Printing 3,000 Customer Notification Notices send twice (1 per hearing) 18 Customer Notices - Postage & Mailing 20,700 Customer Notification Notices send twice (1 per hearing) 19 1,845,725	16	Notice Requirement			3,200	Newspaper	16 County Notices placed 2 times.
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18 Customer Notices - Postage & Mailing 20,700 Customer Notification Notices send twice (1 per hearing) 19 1,845,725	17	Customer Notices -			3,000	Customer	Notices send twice (1 per hearing)
Postage & Mailing Notification 19 20 Total 1,845,725		Printing				Notification	
19 20 Total <u>1,845,725</u>	18	Customer Notices -			20,700	Customer	Notices send twice (1 per hearing)
20 Total 1,845,725	-	Postage & Mailing				Notification	
20 Total 1,845,725	19	5 5				_	
Estimate Through PAA [] or Commission Hearing [X]	-	Total			1,845,725	-	
	-	Estimate Through PAA []	or Commission Hearing [X]			-	

		(A)	(B) Wate	(C) r	(D) Sewer	(E)
a b	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
c	Prior Unamortized Rate Case Expense	10(3)		Amount		
d e	Subtotal Prior Cases	0	0.391% _	0	0.170% _	0
f					0.4700/	0.405
9 h	Current rate Case Expense	1,845,725	0.391% _	7,216	0.170% _	3,135
į	Total Projected Rate Case Expense	1,845,725		7,216		3,135
J k ł m	Amortization Period in Years: Annual Amortization	461,431		1,804	-	784

Method of Allocation Between Systems: n

(Provide Calculation) Note: Allocation is by ERCs of the sytems in this rate case filling.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Beecher's Point	Schedule:	B-11
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending 12/31/05	Preparer:	Jack Schreyer

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

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

Allocation of Expenses

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected []

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.		Allo	cation Percen	tages (Note	A)	Allocation		Amounts A	llocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.14%	0.05%		0.19%	Customers *	102	27		129
2	604 / 704	Pensions & Benefits	0.14%	0.05%		0.19%	Customers *	951	717		1,668
3	632 / 732	Contractual Services - Acctg	0.14%	0.05%		0.19%	Customers *	656	159		815
4	633 / 733	Contractual Services - Legal	0.14%	0.05%		0.19%	Customers *	125	57		182
5	634 / 734	Contractual Services - Mgmt.	0.14%	0.05%		0.19%	Customers *	1,759	608		2,367
6	641/741	Rental of Building/Real Prop.	0.14%	0.05%		0.19%	Customers *	59	17		76
7	656 / 756	Insurance - Vehicle	0.14%	0.05%		0.19%	Customers *	48	14		61
8	657 / 757	Insurance - General Liability	0.14%	0.05%		0.19%	Customers *	93	27		120
9	658 / 758	Insurance - Work. Comp.	0.14%	0.05%		0.19%	Customers *	55	26		81
10	659 / 759	Insurance - Other	0.14%	0.05%		0.19%	Customers *	75	26		101
11	675 / 775	Miscellaneous Expense	0.14%	0.05%		0.19%	Customers *	349	92		441

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

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Florida Public Service Commission

Schedule:B-12Page:1 of 3Preparer:Jack Schreyer

Allocation of Expenses

6-1-1-1-1-1-1

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [X] Projected [X]

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

Courses and

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.		Allo	cation Percen	tages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.14%	0.05%		0.19%	Customers *	161	42		203
2	604 / 704	Pensions & Benefits	0.14%	0.05%		0.19%	Customers *	1,738	1,038		2,777
3	632 / 732	Contractual Services - Acctg	0.14%	0.05%		0.19%	Customers *	414	76		489
4	633 / 733	Contractual Services - Legal	0.14%	0.05%		0.19%	Customers *	484	308		792
5	634 / 734	Contractual Services - Mgmt.	0.14%	0.05%		0.19%	Customers *	1,393	340		1,734
6	641 / 741	Rental of Building/Real Prop.	0.14%	0.05%		0.19%	Customers *	126	23		150
7	656 / 756	Insurance - Vehicle	0.14%	0.05%		0.19%	Customers *	45	22		67
8	657 / 757	Insurance - General Liability	0.14%	0.05%		0.19%	Customers *	171	47		218
9	658 / 758	Insurance - Work. Comp.	0.14%	0.05%		0.19%	Customers *	21	18		39
10	659 / 759	Insurance - Other	0.14%	0.05%		0.19%	Customers *	78	14		92
11	675 / 775	Miscellaneous Expense	0.14%	0.05%		0.19%	Customers *	2,013	589		2,602

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

• These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Florida Public Service Commission

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Schedule:B-12Page:2 of 3Preparer:Jack Schreyer

Allocation of Expenses

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [] Projected [X] Florida Public Service Commission

Schedule:B-12Page:3 of 3Preparer:Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.		Allo	cation Percen	itages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.25%	0.11%		0.35%	ERCs •	149	32		181
2	604 / 704	Pensions & Benefits	0.25%	0.11%		0.35%	ERCs *	2,125	1,243		3,368
3	632 / 732	Contractual Services - Acctg	0.25%	0.11%		0.35%	ERCs *	458	82		539
4	633 / 733	Contractual Services - Legal	0.25%	0.11%		0.35%	ERCs *	487	372		859
5	634 / 734	Contractual Services - Mgmt.	0.25%	0.11%		0.35%	ERCs *	1,632	392		2,024
6	641/741	Rental of Building/Real Prop.	0.25%	0.11%		0.35%	ERCs *	153	28		181
7	656 / 756	Insurance - Vehicle	0.25%	0.11%		0.35%	ERCs *	51	25		77
8	657 / 757	Insurance - General Liability	0.25%	0.11%		0.35%	ERCs •	190	56		245
9	658 / 758	Insurance - Work, Comp.	0.25%	0.11%		0.35%	ERCs •	21	20		41
10	659 / 759	Insurance - Other	0.25%	0.11%		0.35%	ERCs •	87	14		101
11	666 / 766	Rate Case Amort	0.39%	0.17%		0.56%	ERCs	1,804	784		2,588
12	675 / 775	Miscellaneous Expense	0.25%	0.11%		0.35%	ERCs *	2,358	679		3,037

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

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

		(1)	(5) De	(6) preciation Expe	(7)	(8)	(9) Used &
		-	2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Adjustments	Expense	%	Expense
1	INTANG	IBLE PLANT					
2	301.1	Organization	0	0	0	100.00%	0
3	302.1	Franchises	Ő		5	100.00%	5
4	339.1	Other Plant & Misc. Equipment	Ō		0	100.00%	0
5		E OF SUPPLY & PUMPING PLANT	-		-		
6	303.2	Land & Land Rights	C	0	0	100.00%	0
7	304.2	Structures & Improvements	Č		0	100.00%	0
8	305.2	Collect. & Impound Reservoirs	C		. 0	100.00%	0
9	306.2	Lake, River & Other Intakes	Ċ		0	100.00%	0
10	307.2	Wells & Springs	C		0	100.00%	0
11	308.2	Infiltration Galleries & Tunnels	C		Ő	100.00%	0
12	309.2	Supply Mains	Č		õ	100.00%	0
13	310.2	Power Generation Equipment	C		0	100.00%	0
14	311.2	Pumping Equipment	Ċ		0	100.00%	Ō
15	339.2	Other Plant & Misc. Equipment	Ċ		0 0	100.00%	0
16		TREATMENT PLANT		-	•		Ξ.
17		Land & Land Rights	C	0	0	100.00%	0
18	304.3	Structures & Improvements	Č		0 0	100.00%	0
19	311.3	Pumping Equipment	Ċ		õ	100.00%	ō
20	320.3	Water Treatment Equipment	Ċ		õ	100.00%	õ
21	339.3	Other Plant & Misc. Equipment	Ċ		õ	100.00%	0
22		MISSION & DISTRIBUTION PLANT	·		0		-
23	303.4	Land & Land Rights	C	0	0	100.00%	. 0
24	304.4	Structures & Improvements	(17	100.00%	17
25	311.4	Pumping Equipment	(0	100.00%	0
26	330.4	Distr. Reservoirs & Standpipes	(1,265	100.00%	1,265
27	331.4	Transm. & Distribution Mains	(2,033	100.00%	
28	333.4	Services	Ċ		105	100.00%	105
29	334.4	Meters & Meter Installations	, (427	100.00%	
30	335.4	Hydrants	(17	100.00%	
31	336.4	Backflow Prevention	(2,584	100.00%	
32	339.4	Other Plant & Misc. Equipment			2,001	100.00%	
33		AL PLANT	•	-	Ũ	100/00/0	•
34	303.5	Land & Land Rights	() 0	0	100.00%	0
35	304.5	Structures & Improvements	(ŏ	100.00%	
36	340.5	Office Furniture & Equipment	(0	100.00%	
37	340.51	Computer Equipment	, (21	100.00%	
38	341.5	Transportation Equipment			0	100.00%	
39	342.5	Stores Equipment	, (õ	100.00%	
40	343.5	Tools, Shop & Garage Equipment	(Ő	100.00%	
41	344.5	Laboratory Equipment	Ċ		0	100.00%	
42	345.5	Power Operated Equipment	(ő	100.00%	
43	346.5	Communication Equipment	Ċ		õ	100.00%	
	347.5	Miscellaneous Equipment		_	ő	100.00%	-
	348.5	Other Tangible Plant	Ċ		0	100.00%	
46		TOTAL DEPRECIATION EXPENSE	(6,474	6,474		6,474
47		Composite U&U Rate (LESS) AMORTIZATION OF CIAC	() (1,032)) (1,032)	100.00%	(1,032)
48		NET DEPRECIATION EXPENSE - WATER			5,441		5,441
49		Net Depr Expense Used & Useful			5,441		
43		Mer Depr Expense Used & Useful	, i	,			

Net Depreciation Expense - Water

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [] Projected [X]

Florida Public Service Commission

Schedule:	B-13
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Preparer:	Jack Schreyer

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

		(1)	(5) De	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		-	2006		Adjusted	Used &	Useful	Useful
Line			Year	Utility	Depreciation	Useful		Change Over
Line		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
<u>No.</u>	INTANG	BIBLE PLANT	Cxpense	Aujustments		/0	Expense_	1101 3 681
2	301.1	Organization	0	0	0	100.00%	0	0
2	302.1	Franchises	5	0	5	100.00%	5	0
3 4	339.1	Other Plant & Misc. Equipment	0	0	5 0	100.00%	0	0
4 5		E OF SUPPLY & PUMPING PLANT	U	0	U	100.00%	0	U
5 6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	303.2	Structures & Improvements	0	Ő	0	100.00%	0	0
		Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
8 9	305.2	•	0	0	0	100.00%	0	0
	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	0	0	0		0	0
11	308.2	Infiltration Galleries & Tunnels		0	-	100.00%	0	
12	309.2	Supply Mains	0	0	0	100.00%	0	0 0
13	310.2	Power Generation Equipment	0		0	100.00%		
14	311.2	Pumping Equipment	0	0	0	100.00%	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16		TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	0	• 0	0	100.00%	0	0
19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22		MISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	17	0	17	100.00%	17	0
25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,265	0	1,265	100.00%	1,265	0
27	331.4	Transm. & Distribution Mains	2,140	0	2,140	100.00%	2,140	107
28	333.4	Services	105	0	105	100.00%	105	0
29	334.4	Meters & Meter Installations	431	0	431	100.00%	431	4
30	335.4	Hydrants	17	0	17	100.00%	17	0
31	336.4	Backflow Prevention	2,010	0	2,010	100.00%	2,010	(574)
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENER	AL PLANT						
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	0	0	0	100.00%	0	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51	Computer Equipment	152	0	152	100.00%	152	131
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5	Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5	Communication Equipment	0	0	0	100.00%	0	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	· 0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0
42		TOTAL DEPRECIATION EXPENSE	6,142	0	6,142		6,142	(332)
43		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(1,051) 0	(1,051)	100.00%	(1,051)) (18)
			•					
44		NET DEPRECIATION EXPENSE - WATER	5,092	0	5,092		5,092	(350)

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Net Depreciation Expense - Water

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [] Projected [X]

Florida Public Service Commission

Schedule:	B-13
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Preparer:	Jack Schreyer

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		-	2007 Year	Utility	Adjusted Depreciation	Used & Useful	Useful Depreciation	Useful Change Over
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1	INTANG	IBLE PLANT						
2	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	5	0	5	100.00%	5	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	0	0	0	100.00%	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	0	0	0	100.00%	0	0
13	310.2	Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER	TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	0	0	0	100.00%	0	0
19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22		MISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	17	0	17	100.00%	17	Ó
25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
26	330.4	Distr. Reservoirs & Standpipes	1,265	0	1,265	100.00%	1,265	0
27	331.4	Transm. & Distribution Mains	2,243	0	2,243	100.00%	2,243	104
28	333.4	Services	105	õ	105	100.00%	105	0
29	334.4	Meters & Meter Installations	431	Ő	431	100.00%	431	0
30	335.4	Hydrants	17	0	17	100.00%	17	Ő
31	336.4	Backflow Prevention	1,723	0 0	1,723	100.00%	1,723	(287
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	()
33		AL PLANT	0		0	100.0078	0	•
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	0	ů 0	õ	100.00%	Ő	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	. 0	0
37	340.51	Computer Equipment	425	0 0	425	100.00%	425	273
38	341.5	Transportation Equipment	420	Ő	425	100.00%		2.0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5	Laboratory Equipment	0	ů 0	0	100.00%	0	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0	C
43	346.5	Communication Equipment	0	0	0	100.00%	0	0
	347.5	Miscellaneous Equipment	0	0	0	100.00%	•	0
	348.5	Other Tangible Plant	0	0	0	100.00%		0
42		TOTAL DEPRECIATION EXPENSE	6,232	0	6,232		6,232	90
43		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(1,095)) 0	(1,095)	100.00%	(1,095)) (45

Net Depreciation Expense - Sewer

Beecher's Point Docket No. 060368-WS Schedule Year Ended: 12/31/2005

Historical [X] Projected [] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	Explanat	ion: Provide a schedule of test year non-used a (1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &
			2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Adjustments	Expense	%	Expense
1		BLE PLANT		•		400.000/	<u>^</u>
2	351.1	Organization	0	0 4	0 4	100.00% 100.00%	0 4
3	352.1	Franchises Other Plant & Misc. Equipment	0	4	4	100.00%	4 0
4 5	389.1	TION PLANT	0	0	0	100.00 /0	0
6	353.2	Land & Land Rights	0	0	0	100.00%	0
7	354.2	Structures & Improvements	Ő	0	Ō	100.00%	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0
9	360.2	Collection Sewers - Force	0	6,622	6,622	100.00%	6,622
10	361.2	Collection Sewers - Gravity	0	471	471	100.00%	471
11	362.2	Special Collecting Structures	0	0	0	100.00%	0
	363.2	Services to Customers	0	180	180	100.00%	180
13	364.2	Flow Measuring Devices	0	0 0	0 0	100.00% 100.00%	0 0
14 15	365.2 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	100.00%	0
			U	0	0	100.00 %	Ŭ
17		Land & Land Rights	0	0	0	100.00%	0
	354.3	Structures & Improvements	Ō	0	Ō	100.00%	0
19		Power Generation Equipment	0	0	0	100.00%	0
20	370.3	Receiving Wells	0	6,234	6,234	100.00%	6,234
21	371.3	Pumping Equipment	0	0	0	100.00%	0
	389.3	Other Plant & Misc. Equipment	0	1,214	1,214	100.00%	1,214
		IENT AND DISPOSAL PLANT		<u> </u>	-		
24		Land & Land Rights	0	0	0	100.00%	0
		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	0	0	0	100.00%	0
28 29	381.4 382.4	Plant Sewers Outfall Sewer Lines	0	0	0	100.00% 100.00%	
29 30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	
31		MED WATER TREATMENT PLANT	0	0	0	100.0070	0
32		Land & Land Rights	0	0	0	100.00%	0
	354.5	Structures & Improvements	0	Ō	Ō	100.00%	
	355.5	Power Generation Equipment	Ō	0	0	100.00%	
35	371.5	Pumping Equipment	0	0	0	100.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0
37		Treatment & Disposal Equipment	0	0	0	100.00%	
38		Plant Sewers	0		0	100.00%	
39		Other Plant & Misc. Equipment	0	0	0	100.00%	0
40		MED WATER DISTRIBUTION PLANT		0		400.000	0
41		Franchises	0		0	100.00%	
42 43		Land & Land Rights Structures & Improvements	0		0	100.00% 100.00%	
43		Power Generation Equipment	0		0	100.00%	
44		Reuse Services	0		0	100.00%	
46		Reuse Meters & Meter Installations	0		Ö	100.00%	
47		Pumping Equipment	Ő		Ö	100.00%	
48	375.6	Reuse Transmission & Distr. Sys.	0		0	100.00%	
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0
50		AL PLANT					
51	353.7	Land & Land Rights	0		0	100.00%	
52		Structures & Improvements	0		0	100.00%	
53		Office Furniture & Equipment	0			100.00%	
54 55		Computer Equipment Transportation Equipment	0 0		7 0	100.00% 100.00%	
55 56		Stores Equipment	0		0	100.00%	
57		Tools, Shop & Garage Equipment	0		0	100.00%	
58		Laboratory Equipment	0		0	100.00%	
59		Power Operated Equipment	0		õ	100,00%	
60		Communication Equipment	Ő			100.00%	
61	397.7	Miscellaneous Equipment	0		0	100.00%	
62	398.7	Other Tangible Plant	0			100.00%	
		-					
63		TOTAL DEPRECIATION EXPENSE	0	14,732	14,732		14,732
		Composite NU&U Rate				100.00%	
64		(LESS) AMORTIZATION OF CIAC	0	(990)) (990)		(990)
65				40.740	10710		
65 66		NET DEPRECIATION EXPENSE - SEWER	0		13,742		13,742
66		Net Depr Expense Used & Useful	0				

Florida Public Service Commission

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Schedule:

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Net Depreciation Expense - Sewer

Beecher's Point Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 Prepare: Jack Schre Historical [] Projected [X] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

2 351.	1 Franchises	2006 Year Expense	Utility Adjustments	Adjusted Depreciation	Used & Useful	Used & Useful	Used & Useful
1 INTA 2 351.1	ANGIBLE PLANT .1 Organization .1 Franchises	Expense	Adjustments				Change Over
2 351.	1 Organization 1 Franchises			Expense	%	Expense	Prior Year
	1 Franchises	0	0	0	100.00%	0	0
3 352.1	1 Other Direct & Mine Equipment	4	0	4	100.00%	4	Ō
4 389.1	.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
	LECTION PLANT			_			-
6 353.2		0	0	0	100.00%	0	0
7 354.2 8 355.2		0	0	0	100.00% 100.00%	0	0 0
9 360.2		6,622	õ	6,622	100.00%	6,622	0
10 361.2		472	0	472	100.00%	472	Ō
11 362.3	•	0	0	0	100.00%	0	0
12 363.2	.2 Services to Customers	180	0	180	100.00%	180	0
13 364.3	-	0	0	0	100.00%	0	0
14 365.2	-	0	0	0	100.00%	0	0
15 389.2 16 SYS	.2 Other Plant & Misc. Equipment STEM PUMPING PLANT	0	0	0	100.00%	0	0
17 353.		0	0	0	100.00%	0	0
18 354.	-	0	õ	õ	100.00%	0	õ
19 355.		õ	0	õ	100.00%	Ő	õ
20 370.		4,569	0	4,569	100.00%	4,569	(1,664)
21 371.		31	0	31	100.00%	31	31
22 389.		1,213	0	1,213	100.00%	1,213	(1)
	EATMENT AND DISPOSAL PLANT	0	0	0	100.00%	0	0
24 353. 25 354.		0	0	0	100.00%	0	0
26 355.	•	0	0	0	100.00%	õ	Ő
27 380.		õ	0	õ	100.00%	Ő	Ō
28 381.	.4 Plant Sewers	0	0	0	100.00%	0	0
29 382.		0	0	0	100.00%	0	0
30 389.	, ,	0	0	0	100.00%	0	0
		0	0	0	100.000	0	0
32 353. 33 354.		0	0	0 0	100.00% 100.00%	0	0 0
34 355.	•	0	0	0	100.00%	0	· 0
35 371.		0 0	0	0	100.00%	Ō	0
36 374.		0	0	0	100.00%	0	0
37 380.		0	0	0	100.00%	0	0
38 381.		0	0	0	100.00%	0	0
39 389. 40 REC	.5 Other Plant & Misc. Equipment CLAIMED WATER DISTRIBUTION PLANT	0	0	0	100.00%	0	0
40 REC 41 352.		0	0	0	100.00%	0	0
42 353.		0	0	0	100.00%	0	0
43 354.	•	0	0	Ō	100.00%	0	0
44 355.		0	0	0	100.00%	0	0
45 366.		0	0	0	100.00%	0	0
46 367. 47 371.		0	0	0	100.00% 100.00%	0 0	0 0
48 375.		0	0	0	100.00%	0	0
49 389.		ů 0	. 0	ŏ	100.00%	0	ů 0
50 GEN	NERAL PLANT	•		0		Ũ	2
51 353.	5	0	0	0	100.00%	0	0
52 354.		0	0	0	100.00%	0	0
53 390. 54 390.		0	0	0	100.00%	0	0
55 391.		52 0	0	52 0	100.00% 100.00%	52 0	45
56 392.		0	0	0	100.00%	0	0
57 393.		Ũ	0	õ	100.00%	Ő	Ő
58 394.	.7 Laboratory Equipment	0	0	0	100.00%	0	0
59 395.		65	0	65	100.00%	65	65
60 396.		0	0	0	100.00%		0
61 397.		0	0	0	100.00%	0	0
62 398.	.7 Other Tangible Plant	0	0	0	100.00%	0	. 0
63	TOTAL DEPRECIATION EXPENSE	13,208	0	13,208	100.00%	13,208	(1,524)
64	(LESS) AMORTIZATION OF CIAC	(763)	• 0	(763)	100.00%	(763)) 227
65	NET DEPRECIATION EXPENSE - SEWER	12,445	0	12,445		12,445	(1,297)

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Jack Schreyer

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Net Depreciation Expense - Sewer

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Schedule:

Beecher's Point

 Docket No. 060058-WS
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 Docket No. 060058-WS

 Schedule Year Ended: 12/31/2007
 Preparer:
 Jack Schr

 Historical [] Projected [X]
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

		(1)	(5) Dej	(6) preciation Expe	(7) nse	(8)	(9) Used &	(10) Used &
Line		-	2007 Year	Utility	Adjusted Depreciation	Used & Useful	Useful Depreciation	Useful Change Ove
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1		IBLE PLANT						
2	351,1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	4	0	4	100.00%	4	0
4 5	389.1	Other Plant & Misc. Equipment CTION PLANT	0	0	0	100.00%	0	0
5 6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	0	0	0	100.00%	0	0
8	355.2	Power Generation Equipment	õ	0	ŏ	100.00%	õ	Ő
9	360.2	Collection Sewers - Force	6,622	0	6,622	100.00%	6,622	0
10	361.2	Collection Sewers - Gravity	472	0	472	100.00%	472	0
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12		Services to Customers	180	0	180	100.00%	180	0
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2	Flow Measuring Installations	0	0	0	100.00%	0	0
15 16	389.2	Other Plant & Misc. Equipment M PUMPING PLANT	0	U	0	100.00%	0	u
17		Land & Land Rights	0	0	0	100.00%	0	0
18	354.3	Structures & Improvements	0	Ő	0	100.00%	õ	0
19	355.3	Power Generation Equipment	Ö	Ő	õ	100.00%	õ	(
20	370.3	Receiving Wells	3,737	0	3,737	100.00%	3,737	(832
21	371.3	Pumping Equipment	47	0	47	100.00%	47	16
22	389.3	Other Plant & Misc. Equipment	1,213	0	1,213	100.00%	1,213	(0
23		MENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0	0	100.00%	0	(
-	354.4	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	0	0	0	100.00%	0	(
28 29	381.4 382.4	Plant Sewers Outfall Sewer Lines	0	0	0	100.00% 100.00%	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	(
31		IMED WATER TREATMENT PLANT	0	0	0	100.0076	0	
	353.5	Land & Land Rights	0	0	0	100.00%	0	(
33	354.5	Structures & Improvements	õ	Ō	õ	100.00%	Ő	Ċ
	355.5	Power Generation Equipment	Ō	0	õ	100.00%	0	C
35	371.5	Pumping Equipment	0	0	0	100.00%	0	(
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	(
37		Treatment & Disposal Equipment	0	0	0	100.00%	0	ŧ
38	381.5	Plant Sewers	0	0	0	100.00%	0	(
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0	(
40		IMED WATER DISTRIBUTION PLANT		0		400.000	•	
41	352.6	Franchises	0	0	0	100.00% 100.00%	0	(
42 43	353.6 354.6	Land & Land Rights Structures & Improvements	0	0	0	100.00%	0	(
		Power Generation Equipment	0	0	0	100.00%	Ö	(
45	366.6	Reuse Services	0	õ	0	100.00%	ŏ	
46	367.6	Reuse Meters & Meter Installations	0	õ	0	100.00%	õ	(
47	371.6	Pumping Equipment	ŏ	Ō	Ő	100.00%	õ	(
48	375.6	Reuse Transmission & Distr. Sys.	õ	0	õ	100.00%	0	(
49	389.6	Other Plant & Misc. Equipment	õ	0	Õ	100.00%	Ō	(
50		AL PLANT	-					
51	353.7	Land & Land Rights	0	0	0	100.00%	0	1
52	354.7	Structures & Improvements	0	0	0	100.00%	0	
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0	1
54	390.71	Computer Equipment	144	0	144	100.00%	144	9
55	391.7	Transportation Equipment	0	0	0	100.00%	0	
56	392.7	Stores Equipment	0	0	0	100.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	
58	394.7	Laboratory Equipment	0	0	0	100.00%	0 97	3
59 60	395.7 396.7	Power Operated Equipment	97	0	97 0	100.00% 100.00%	97	3
60 61	396.7 397.7	Communication Equipment Miscellaneous Equipment	0	0	0	100.00%	0	
61 62		Other Tangible Plant	0	0	0	100.00%	0	
		• -						
63		TOTAL DEPRECIATION EXPENSE Composite NU&U Rate	12,516	0	12,516	100.00%	12,516	(69
64		(LESS) AMORTIZATION OF CIAC	(709)	0	(709)		(709)	5

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Florida Public Service Commission

Jack Schreyer

B-15

1 of 1

Schedule:

Preparer:

Page:

Taxes Other Than Income

Beecher's Point 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	r						
1	Test Year (2005) Per Books	1,587	311	2,749		4,647	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
4 5	Total Test Year Adjustments	°0	0	0	0	0	
6	Adjusted Test Year (2005)	1,587	311	2,749	0	4,647	-
7 8	Adjustments to Intermed. Year (Explain RAF Adjustment) 51				51	E-13
9	Payroll Tax Adjustment		282			282	B-5
10	Plant in Service Adjustment Non-U&U Adjustment @ 0.00%	/		627 0		627 0	A-5
11 12	Total 2006 Adjustments	″51	282	627	0	959	-
13	Adjusted Intermed. Year (2006)	1,637	593	3,376	0	5,606	-
14	Adjustments to Projected Rate Year (E)					,	
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		224			224	B-5
17	Plant in Service Adjustment			34		34	A-5
18	Non-U&U Adjustment @ 0.009			0		0	-
19	Total 2007 Adjustments	00	224	34	0	258 5,864	-
20 21	Adjusted Projected Rate Year (2007) RAFs Assoc. with Revenue Increase	2,202	017	3,410	0	2,202	B-3
22	Total Projected Rate Year (2007)	3,839	817	3,410	0	8,066	2
Sewe	5r						
23	Test Year (2005) Per Books	992	296	6,091		7,379	B-4, B-6, A-6
24 25	Adjustments to Test Year (Explain) Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.009	/_	0	0		0	D-0
27	Total Test Year Adjustments	0	0	0	0	0	-
28	Adjusted Test Year (2005)	992	296	6,091	0	7,379	-
29	Adjustments to Intermed. Year (Explain)					
30	RAF Adjustment	33				33	E-2
31	Payroll Tax Adjustment		(108)			(108)	
32 33	Plant in Service Adjustment Non-U&U Adjustment @ 0.000	0/_		1,388 0		1,388 0	A-6
34	Total 2006 Adjustments	33	(108)		0	1,313	-
35	Adjusted Intermed. Year (2006)	1,025	188	7,479	0	8,692	-
36 37	Adjustments to Projected Rate Year (E: RAF Adjustment	kplain) 0				0	E-2
38	Payroll Tax Adjustment		266			266	B-6
39	Plant in Service Adjustment			75		75	A-6
40 41	Non-U&U Adjustment @ 0.004 Total 2007 Adjustments	%0	266	0 75	0	0 342	-
41	Adjusted Projected Rate Year (2007)	1,025	454	7,554	0	9,034	-
42	RAFs Assoc. with Revenue Increase	4,003	-04	7,004	, U	4,003	B-3
43	Total Projected Rate Year (2007)	5,028	454	7,554	0	13,036	-
70		0,020	-04	1,004	0	10,000	

Recap Schedules: B-1, B-2

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

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Beecher's Point TAX SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
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
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Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Beecher's Point	Schedule:
Docket No. 060368-WS	Page:
Schedule Year Ended December 31 of:	Preparer:
Historical 2005, Projected 2006 & 2007	

and the second second

Schedule:C-1Page:1 of 1Preparer: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.

<u> </u>	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007	Currenting
Line		Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
Wate							()	(10.000)	
1	Current Tax Expense	(11)	(6,933)	(6,944)	(2,295)	(9,240)	(3,662)	(12,902)	C-2
2	Deferred Income Tax Expense	0	1,551	1,551	(943)	609	0	609	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	(11)	(5,382)	(5,393)	(3,238)	(8,631)	(3,662)	(12,293)	
Sew	er								
7	Current Tax Expense	(7,166)	(11,762)	(18,928)	100	(18,827)	(2,076)	(20,903)	C-2
8	Deferred Income Tax Expense	0	3,610	3,610	(2,194)	1,416	0	1,416	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	(7,166)	(8,152)	(15,318)	(2,093)	(17,411)	(2,076)	(19,487)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Beecher's Point Docket No. 060368-WS	Schedule: Page:	C-2 1 of 3
Test Year Ending 12/31/05	Preparer:	Jack Schreyer
Historical [X] Projected []		

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 No.	Description	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(28)	(14,405)	(14,433)	(17,709)	(22,654)	(40,364)	B-1, B-2
2	Less: Interest Charges	0	(3,195)	(3,195)	0	(7,836)	(7,836)	C-3
3	Taxable Income	(28)	(17,601)	(17,629)	(17,709)	(30,490)	(48,200)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0		0	0	C-4
6	Timing Differences	0	4,022	4,022	9,358	0	9,358	C-5
7	Total Schedule M Adjustments	0	4,022	4,022	9,358	0	9,358	
8	Taxable Income Before State Taxes	(28)	(21,623)	(21,651)	(27,067)	(30,490)	(57,558)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(2)	(1,189)	(1,191)	(1,489)	(1,677)	(3,166)	
13	Federal Taxable Income	(27)	(16,411)	(16,438)	(16,221)	(28,813)	(45,034)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(9)	(5,744)	(5,753)	(5,677)	(10,085)	(15,762)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(9)	(5,744)	(5,753)	(5,677)	(10,085)	(15,762)	
18	Summary:							
19	Current State Income Tax	(2)		(1,191)	(1,489)		(3,166)	
20	Current Federal Income Tax	(9)	(5,744)	(5,753)	(5,677)	(10,085)	(15,762)	
21	Total Current Income Tax Expense (To C-1)	(11)	(6,933)	(6,944)	(7,166)	(11,762)	(18,928)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Schedule:	C-2
Page:	2 of 3
Preparer:	Jack Schreyer

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

Beecher's Point

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	(14,433)	(6,260)	(20,694)	(40,364)	(562)	(40,925)	B-1, B-2
2	Less: Interest Charges	(3,195)	83	(3,112)	(7,836)	295	(7,541)	C-3
3	Taxable Income	(17,629)	(6,177)	(23,806)	(48,200)	(267)	(48,466)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	4,022	(2,444)	1,578	9,358	(5,687)	3,671	C-5
7	Total Schedule M Adjustments	4,022	(2,444)	1,578	9,358	(5,687)	3,671	
8	Taxable Income Before State Taxes	(21,651)	(3,733)	(25,384)	(57,558)	5,420	(52,137)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,191)	(205)	(1,396)	(3,166)	298	(2,868)	
13	Federal Taxable Income	(16,438)	(5,972)	(22,410)	(45,034)	(565)	(45,599)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(5,753)	(2,090)	(7,843)	(15,762)	(198)	(15,960)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(5,753)	(2,090)	(7,843)	(15,762)	(198)	(15,960)	
18	Summary:							
19	Current State Income Tax	(1,191)	(205)	(1,396)	(3,166)	298	(2,868)	
20	Current Federal Income Tax	(5,753)	(2,090)	(7,843)	(15,762)	(198)	(15,960)	
21	Total Current Income Tax Expense (To C-1)	(6,944)	(2,295)	(9,240)	(18,928)	100	(18,827)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Beecher's Point	Schedule:	C-2
Docket No. 060368-WS	Page:	3 of 3
Test Year Ending 12/31/07	Preparer:	Jack Schreyer
Historical [] Projected [X]		

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	(20,694)	(9,483)	(30,177)	(40,925)	(5,668)	(46,593)	B-1, B-2
2	Less: Interest Charges	(3,112)	(10)	(3,123)	(7,541)	287	(7,255)	C-3
3	Taxable Income	(23,806)	(9,493)	(33,299)	(48,466)	(5,381)	(53,847)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,578	0	1,578	3,671	0	3,671	C-5
7	Total Schedule M Adjustments	1,578	0	1,578	3,671	0	3,671	
8	Taxable Income Before State Taxes	(25,384)	(9,493)	(34,877)	(52,137)	(5,381)	(57,518)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,396)	(522)	(1,918)	(2,868)	(296)	(3,164)	
13	Federal Taxable Income	(22,410)	(8,971)	(31,381)	(45,599)	(5,085)	(50,684)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(7,843)	(3,140)	(10,983)	(15,960)	(1,780)	(17,739)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(7,843)	(3,140)	(10,983)	(15,960)	(1,780)	(17,739)	
18	Summary:							
19	Current State Income Tax	(1,396)	(522)	(1,918)	(2,868)	(296)	(3,164)	
20	Current Federal Income Tax	(7,843)		(10,983)	(15,960)	(1,780)	(17,739)	
21	Total Current Income Tax Expense (To C-1)	(9,240)	(3,662)	(12,902)	(18,827)	(2,076)	(20,903)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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	2005	2005	-	2005	2005	2005	Supporting
No.	Description	Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	0	3,191	3,191	Note*	0	7,829	7,829	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	4	4		0	7	7	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	3,195	3,195	-	0	7,836	7,836	-

	ulation of ITC Interest Synch Y for Option 2 Companies (s			Water				Sewer			
					Total Weighted	Debt Only Weighted				Total Weighted	Debt Only Weighted
1	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total								=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Lir						-		-		

* Note: Calculations for utility adjusted interest:

Note. Calculations for utility adjusted interest.				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	135,100		327,032	
Weighted Cost of Long Term Debt (D-1)	2.36%	3,191	2.39% 7	,829
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,191	7	,829

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Test Year Ending: 12/31/06 Preparer: Jack Schreyer Historical [] Projected [X]	•	- 3-	2 of 3
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Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2005	2006	2006	-	2005	2006	2006	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	3,191	(83)	3,108	Note*	7,829	(295)	7,534	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	4	0	4		7	0	7	
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	3,195	(83)	3,112	-	7,836	(295)	7,541	-

ONL	Y for Option 2 Companies (s	see Sch. C-7) .	Water	– Total Weighted	Debt Only Weighted		Sewer		Total Weighted	Debt Only Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total										
13 14	ITC (from D-1, Line 7) Weighted Debt Cost (From	1 Line 12)							_		

• Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	131,571		314,720	
Weighted Cost of Long Term Debt (D-1)	2.35%	3,108	2.39%	7,534
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,108		7,534

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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	3,108	15	3,123	Note*	7,534	(287)	7,248	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	4	0	4		7	0	7	
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	3,112	15	<u>3,1</u> 27	-	7,541	(287)	7,255	-

	ulation of ITC Interest Synchr Y for Option 2 Companies (se			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 Applicable						Not Appli	cable		
12	Total		<u> </u>	=					=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line			-			-		-		

* Note: Calculations for utility adjusted interest:

	Sewer			
Rate Base (Sch. A-1, A-2)	132,203	,	302,747	
Weighted Cost of Long Term Debt (D-1)	2.34%	3,123	2.39%	7,248
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	3,123		7,248

Book/Tax Differences - Permanent

Florida Public Service Commission

Beecher's Point 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.

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

Deferred Income Tax Expense

Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Florida Public Service Commission

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	0	6,270	6.270	1,928	13,742	15.671	
2	Book Depreciation & Amortization	0	5,441	5,441	0	13,742	13,742	B-13,14
3	Difference	0	829	829	1,928	0	1,928	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	1,246	1,246	2,900	0	2,900	
6	Regulatory Assets	0	1,118	1,118	2,602	0	2,602	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	4,022	4,022	9,358	0	9,358	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	221	221	515	0	515	
11	Timing Differences for Federal Taxes	0	3,801	3,801	8,843	0	8,843	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	1,330	1,330	3,095	0	3,095	
14	Total Deferred Taxes (to C-1)	Ó	1,551	1,551	3,610	0	3,610	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/06 Historical [] Projected [X]

Florida Public Service Commission

Schedule:	C-5
Page:	2 of 3
Preparer:	Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	-	12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	6,270	(390)	5,880	15,671	(1,390)	14,280	
2	Book Depreciation & Amortization	5,441	(350)	5,092	13,742	(1,297)	12,445	B-13,14
3	Difference	829	(40)	789	1,928	(93)	1,835	
4	Other Timing Differences (Itemize):							
5	Bad Debt	1,246	(1,246)	0	2,900	(2,900)	0	
6	Regulatory Assets	1,118	(1,118)	0	2,602	(2,602)	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	4,022	(2,444)	1,578	9,358	(5,687)	3,671	
9	State Tax Rate	5.5%	,	5.5%	5.5%)	5.5%	
10	State Deferred Taxes	221	(134)	87	515	(313)	202	
11	Timing Differences for Federal Taxes	3,801	(2,310)	1,491	8,843	(5,374)	3,469	
12	Federal Tax Rate	35.0%	•	35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	1,330	(808)	522	3,095	(1,881)	1,214	
14	Total Deferred Taxes (to C-1)	1,551	(943)	609	3,610	(2,194)	1,416	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

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

Florida Public Service Commission

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	5,880	45	5,925	14,280	(637)	13,643	
2	Book Depreciation & Amortization	5,092	45	5,136	12,445	(637)	11,808	B-13,14
3	Difference	789	0	789	1,835	0	1,835	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	1,578	0	1,578	3,671	0	3,671	-
9	State Tax Rate	5.5%)	5.5%	5.5%	,	5.5%	
10	State Deferred Taxes	87	0	87	202	0	202	
11	Timing Differences for Federal Taxes	1,491	0	1,491	3,469	0	3,469	
12	Federal Tax Rate	35.0%		35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	522	0	522	1,214	0	1,214	
14	Total Deferred Taxes (to C-1)	609	0	609	1,416	0	1,416	-

Recap Schedules: C-1, C-2

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Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Beecher's Point Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule:C-6Page:1 of 3Preparer: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			erred Tax Liabili				-	Net Defe	Taxes	
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R		· · · · · · · · · · · · · · · · · · ·							
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	83	497	580				83	497	580
4	2006	103	618	721				103	618	721
5	2007	123	740	863				123	740	863
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	28	169	197				28	169	197
9	2006	35	210	245				35	210	245
10	2007	42	251	293				42	251	293

Accumulated Deferred Income Taxes - State

Beecher's Point Docket No. 060368-WS

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

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) 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	83	83								
4	2006	83	20	103								
5	2007	103	20	123								
SEWE	R											
6	2003	0	0	0								
7	2004	0	0	0								
8	2005	0	28	28								
9	2006	28	7	35								
10	2007	35	7	42								

Florida Public Service Commission

Schedule:	C-6
Page:	2 of 3
Preparer:	Jack Schreyer

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Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Beecher's Point Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule:C-6Page:3 of 3Preparer: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)						
			Account No. 28305							
		Deferred Federal Tax Liability								
		Current								
Line		Beginning	Year	Ending						
No.	Year	Balance	Change	Balance						
WATE	R									
1	2003	0	0	0						
2	2004	0	0	0						
3	2005	0	497	497						
4	2006	497	121	618						
5	2007	618	121	740						
SEWE	R									
6	2003	0	0	0						
7	2004	0	0.	0						
8	2005	0	169	169						
9	2006	169	41	210						
10	2007	210	41	251						

Investment Tax Credits - Analysis

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Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

 $\{\xi_{2},\dots,\xi_{n}\}$

 $\{p_{i}\}_{i=1}^{n} \in \mathbb{R}^{n} \to \mathbb{R}$

Florida Public Service Commission

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ALC: NOT THE

Schedule: C-7 Page: 1 of 4 Preparer: Jack Schreyer

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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.

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	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
			3% ITC					4% ITC					
		Amou	Amount Realized		Amortization			Amount	Realized	Amor	tization		
Line	Beginnir	g 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

Investment Tax Credits - Analysis

Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

Schedule:C-7Page:2 of 4Preparer: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)
			8% ITC								10% ITC		
	-		Amount Realized		Amortization			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**

Investment Tax Credits - Company Policies

Florida Public Service Commission

Beecher's Point 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.

Investment Tax Credits - Section 46(f) Election

Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

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.

Parent's Debt Information

Florida Public Service Commission

Beecher's Point	Schedule:	C-8
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended December 31 of:	Preparer:	Jack Schreyer
Historical 2005, Projected 2006 & 2007		

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	e	4,731,000	100.00%	6.00%	283,860	D-5
4 -						
	2007					
5 Note	e	20,501,000	100.00%	6.00%	1,230,060	D-5
6 -						

Income Tax Returns

Beecher's Point Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: C-9 Page: 1 of 1 Preparer: Jack Schreyer

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

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

Miscellaneous Tax Information

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Florida Public Service Commission

Beecher's Point	Schedule:	C-10
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending 12/31/05	Preparer:	Jack Schreyer

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

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

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Beecher's Point CAPITAL SCHEDULES

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SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
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

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Reconciliation of Capital Structure to Requested Rate Base 13 Month Average Balance Beecher's Point 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) Decensiled	(7)
1.1		Average	Reconciliation Adju		Istments	Reconciled	Supporting
Line		Average	0		Due vete *	To Requested	•••
	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate							
1	Long-Term Debt	0			53,182	53,182	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	132,956			(53,182)	79,774	
5	Customer Deposits	74			,	74	D-7
6	Accumulated Deferred Income Taxes	2,070				2,070	
7	Total	135,100			0	135,100	A-1
Sew	er						
8	Long-Term Debt	0			130,487	130,487	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	326,219			(130,487)	195,731	
12	Customer Deposits	111			(,	111	
13	Accumulated Deferred Income Taxes	703				703	
14	Total	327,032			0	327,032	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

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) Recon	(4) iciliation Adju	(5)	(6) Reconciled	(7)
Line		Average	110001	ioniadon Adje		To Requested	Supporting
No.		Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate							
1	Long-Term Debt	51,500				51,500	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	77,249				77,249	
5	Customer Deposits	74				74	D-7
6	Accumulated Deferred Income Taxes	2,748				2,748	
7	Total	131,571			0	131,571	A-1
Sew	er						
8	Long-Term Debt	125,470				125,470	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	188,206				188,206	
12	Customer Deposits	111				111	D-7
13	Accumulated Deferred Income Taxes	933				933	
14	Total	314,720			0	314,720	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Florida Public Service Commission

Schedule:	D-2
Page:	3 of 3
Preparer:	Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		A	Recon	ciliation Adju	istments	Reconciled	Currentine.	
Line		Average	.	· 	_	To Requested		
<u>No.</u>		Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules	
Wate	er							
1	Long-Term Debt	51,519				51,519	D-5	
2	Short-Term Debt	0				0	D-4	
3	Preferred Stock	0				0	D-3	
4	Common Stock	77,279				77,279		
5	Customer Deposits	74				74	D-7	
6	Accumulated Deferred Income Taxes	3,331				3,331		
7	Total	132,203			0	132,203	- A-1	
Sew	er							
8	Long-Term Debt	120,602				120,602	D-5	
9	Short-Term Debt	0				0	D-4	
10	Preferred Stock	0				0	D-3	
11	Common Stock	180,903				180,903		
12	Customer Deposits	111				111	D-7	
13	Accumulated Deferred Income Taxes	1,131				1,131		
14	Total	302,747			0	302,747	- A-2	

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

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Florida Public Service Commission

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Schedule:	D-3
Page:	1 of 1
Preparer:	Jack Schreyer

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

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

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

There is no Preferred Stock for this subsidiary nor its parent

Cost of Variable Rate Long-Term Debt

Beecher's Point Docket No. 060368-WS Test Year Ending: Historical 2005, Projected 2006 & 2007 Utility [] or Parent [X]

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

Florida Public Service Commission

Schedule:	D-6
Page:	2 of 2
Preparer:	Jack Schreyer

	(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	Cost Rate X	Cost	(12)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	(e.g.,Prime+%)	Col. (4))	(8)+(9)+(10	<u>) ((4)-(6)-(7))</u>

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The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Beecher's Point	Schedule:	D-7
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending: 12/31/05	Preparer:	Jack Schreyer

Utility [X] or Parent []

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

i	(1)	(2)	(3)	(4)	
				. ,	Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
1	Jan-05	240	0	0	240
2	Feb-05	240	0	0	240
3	Mar-05	240	Ő	Ŭ,	240
4	Apr-05	240	Ő	Õ	240
5	May-05	240	0	(70)	170
6	Jun-05	170	0	Ó	170
7	Jul-05	170	0	0	170
8	Aug-05	170	0	(20)	150
9	Sep-05	150	0	0	150
10	Oct-05	150	0	0	150
11	Nov-05	150	0	0	150
12	Dec-05	150	0	0 _	150
13	Average				185
14		Wat	er Allocated at	40%=	74
15		Sew	er Allocated at	60% _	111



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Beecher's Point RATES SCHEDULES

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Rate Schedule - Water

Beecher's Point

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Docket No. 060368-WS Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Water [X] or Sewer []

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	45.04	10.00		10.00	20.06	44 70
2	5/8" X 3/4"	15.91	16.06		16.38	30.96	41.79 62.68
3	3/4"	23.86	24.09		24.58	46.46 77.40	104.47
4	1"	39.76	40.14 80.28		40.95 81.90	154.81	208.95
5	1-1/2"	79.52 127.23	128.44		131.03	247.67	334.32
6	2"		256.88				668.63
7	3"	254.46			262.06	495.35	
8	4" 6"	397.59 795.17	401.38 802.74		409.48 818.93	774.00 1,547.94	1,044.74 2,089.48
9						2,476.75	
10	8"	1,272.28	1,284.40		1,310.31	3,560.34	3,343.17 4,805.81
11	10" Colleges charge Disaled	1,828.91	1,846.33		1,883.58		
12	Gallonage charge, Block 1	3.95	3.99		4.07	7.69	8.39
13	Block 2	-	-		-	-	10.49
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	15.91	16.06		16.38	30.96	41.79
17	3/4"	23.86	24.09		24.58	46.46	62.68
18	1"	39.76	40.14		40.95	77.40	104.47
19	1-1/2"	79.52	80.28		81.90	154.81	208.95
20	2"	127.23	128.44		131.03	247.67	334.32
21	3"	254.46	256.88		262.06	495.35	668.63
22	4"	397.59	401.38		409.48	774.00	1,044.74
23	6"	795.17	802.74		818.93	1,547.94	2,089.48
24	8"	1,272.28	1,284.40		1,310.31	2,476.75	3,343.17
25	10"	1,828.91	1,846.33		1,883.58	3,560.34	4,805.81
26	Gallonage charge	3.95	3.99		4.07	7.69	8.39
27	Multi-Family						
28	5/8" X 3/4"	15.91	16.06		16.38	30.96	41.79
29	3/4"	23.86	24.09		24.58	46.46	62.68
30	1"	39.76	40.14		40.95	77.40	104.47
31	1-1/2"	79.52	80.28		81.90	154.81	208.95
32	2"	127.23	128.44		131.03	247.67	334.32
33	3"	254.46	256.88		262.06	495.35	668.63
34	4"	397.59	401.38		409.48	774.00	1,044.74
35	6"	795.17	802.74		818.93	1,547.94	2,089.48
36	8"	1,272.28	1,284.40		1,310.31	2,476.75	3,343.17
37	10"	1,828.91	1,846.33		1,883.58	3,560.34	4,805.81
38	Gallonage charge	3.95	3.99		4.07	7.69	8.39
39	Fire Protection						
40	2"	10.60	10.70		10.92	20.64	83.58
41	3"	21.20	21.40		21.83	41.26	167.16
42	4"	33.14	33.46		34.14	64.53	261.19
43	6"	66.26	66.89		68.24	128.99	522.37
44	8"	106.03	107.04		109.20	206.41	835.79
45	10"	152.41	153.86		156.96	296.69	1,201.45

Rate Schedule - Sewer

Beecher's Point

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Water [] or Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	24.04	24.24		04.40	404.00	404.4
2	5/8" X 3/4"	21.04	21.24		21.43	101.28	134,4
3	3/4"	21.04	21.24		21.43	101.28	201.73
4	1"	21.04	21.24		21.43	101.28	336.22
5	1-1/2"	21.04	21.24		21.43	101.28	672.4
6	2" 3"	21.04	21.24		21.43	101.28	1,075.8
7		21.04 21.04	21.24 21.24		21.43 21.43	101.28	2,151.7
8	4" 6"	21.04	21.24			101.28	3,362.1
9					21.43	101.28	6,724.3
10	8" 10"	21.04	21.24		21.43	101.28	10,758.9
11		21.04	21.24		21.43	101.28	15,465.9
12	Gallonage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13 14	Gallonage Charge, Capped Usage	6.91	6.98		7.04	33.27	25.4
15	Commerical						
16	5/8" X 3/4"	21.04	21.24		21.43	101.28	134,4
17	3/4"	31.56	31.87		32.16	151.99	201.7
18	1"	52.61	53.12		53.60	253.31	336.2
19	1-1/2"	105.19	106.21		107.17	506.48	672.4
20	2"	168.32	169.96		171.50	810.50	1,075.8
21	3"	336.63	339.90		342.98	1,620.91	2,151.7
22	4"	526.00	531.12		535.93	2,532.79	3,362.1
23	6"	1,052.00	1,062.23		1,071.86	5,065.57	6,724.3
24	8"	1,683.18	1,699.55		1,714.95	8,104.80	10,758.9
25	10"	2,419.57	2,443.10		2,465.24	11,650.64	15,465.9
26	Gallonage charge	8.31	8.39		8.47	40.03	30.5
27	Multi-Family	24.04	04.04		04.40	101.00	10.1
28	5/8" X 3/4" 3/4"	21.04	21.24		21.43	101.28	134.4
29 30	3/4 1"	31.56 52.61	31.87 53.12		32.16	151.99	201.7
31	1-1/2"	105.19	106.21		53.60	253.31	336.2
32	2"	168.32	169.96		107.17 171.50	506.48 810.50	672.4
33	3"	336.63	339.90			1,620.91	1,075.8 2,151.7
34	4"	526.00	531.12		342.98 535.93	2,532.79	3,362.1
35	6"	1,052.00	1,062.23		1,071.86	5,065.57	6,724.3
	8"	1,683.18	1,699.55		1,714.95	8,104.80	10,758.9
37	10"	2,419.57	2,443.10		2,465.24	11,650.64	15,465.9
38	Gallonage charge	8.31	8.39		8.47	40.03	30.5
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	39.24	39.62		39.98	188.94	282.4
41	Reuse per Sprinkler Head		-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Florida Public Service Commission

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

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1 of 3

Beecher's Point	Schedule:
Docket No. 060368-WS	Page:
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:

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

ine	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Conservation	(9) Proposed	(10) Revenue a
lo.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Gallons	Rate	Proposed
1	Residential									
2	5/8" X 3/4"	560	1,930	Split Yr	8,972	16.38	9,173	NA	41.79	23,402
3	3/4"	0	0	Split Yr	0	24.58	0	NA	62.68	C
	1"	12	170	Split Yr	481	40.95	491	NA	104.47	1,254
	1-1/2"	0	0	Split Yr	0	81.90	0	NA	208.95	
	2"	Ō	0	Split Yr	0	131.03	0	NA	334.32	c
	3"	õ	õ	Split Yr	Ō	262.06	õ	NA	668.63	(
	4"		0	Split Yr	ň	409.48	0	NA	1,044.74	(
		0		зраст	0	409.40		INA	1,044.74	L. L
9	Gallonage		0.400	o	0.050	4.07	0 5 4 7	4.047	0.00	40 50
10	Block 1	-	2,100	Split Yr	8,359	4.07	8,547	1,617	8.39	13,56
11	Block 2	-		Split Yr	0	-	0	483	10.49	5,06
2	Block 3			Split Yr	0	-	0	0	-	
3	Total Residential	572	2,100		17,812		18,211	2,100		43,28
4	Average Bill				31.14		31.84			75.
	-									
5	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	16.38	0	NA	41.79	
7	3/4"	õ	õ	Split Yr	õ	24.58	õ	NA	62.68	
	1"	0	0	Split Yr	õ	40.95	0	NA	104.47	
18		0			0	40.95 81.90				
9	1-1/2"		0	Split Yr			0	NA	208.95	
	2"	29	1,218	Split Yr	3,714	131.03	3,800	NA	334.32	9,69
1	3"	0	0	Split Yr	0	262.06	0	NA	668.63	
	4"	0	0	Split Yr	0	409.48	0	NA	1,044.74	
3										
4	Gallonage	-	1,218	Split Yr	4,843	4.07	4,957	0	8.39	10,21
5										
6										
7	Total Commercial	29	1,218		8,557		8,757	0		19,91
8	Average Bill				295.07		301.97			686.
	Andrage Din				2.30.01					
~	Mulat Paulty									
9	Multi-Family									
30	5/8" X 3/4"	12	967	Split Yr	192	16.38	197	NA	41.79	50
31	3/4"	0	0	Split Yr	0	24.58	0	NA	62.68	
32	1"	0	0	Split Yr	0	40.95	0	NA	104.47	
33	1-1/2"	0	0	Split Yr	0	81.90	0	NA	208.95	
34	2"	0	0	Split Yr	0	131.03	Ö	NA	334.32	
35	3"	õ	õ	Split Yr	õ	262.06	ő	NA	668.63	
6	4"	12	õ	Split Yr	4,805	409.48	4,914	NA	1,044.74	12,53
7	4			Opint II	4,000	405.40	4,314		1,044.74	12,0
	Callanara		007	Calls Va	2.045	4.07	0.000	0	0.00	0.4
8	Gallonage	-	967	Split Yr	3,845	4.07	3,936	0	8.39	8,1
9										
0	T : 114 H = 11									
1	Total Multi- Family	24	967		8,843		9,046	0		21,1
2	Average Bill				368.44		376.92			881
3	Fire Protection									
4	2"	0	NA	Split Yr	0	10.92	0	NA	83.58	
5	3"	Ō	NA	Split Yr	Ō	21.83	0	NA	167.16	
	4"	õ	NA	Split Yr	Õ	34.14	ŏ	NA	261.19	
-	6"	0	NA	Split Yr	0	68.24	0	NA	522.37	
		-					-			
	8" 10"	0 0	NA	Split Yr	0	109.20	0	NA	835.79	
9 0	10	U	NA	Split Yr	0	156.96	0	NA	1,201.45	
1										
2										
3	Total Fire Protection	0	0		0		0	0		
4	Average Bill				-					-
	-				<u> </u>					
5	Subtotal				35,212		36,014			84,3
6	Unbilled Revenues									04,0
					0		0			-
7	Guaranteed Revenues				0		0			-
8	Misc. Service Charge				45		45			
9	Total Revenue				35,257		36,059			84,4
0	Booked Revenue				42,828					
1	Difference				(7,571) =	. 17 70/				
2	Divergine		g Adj not in Bill /	halveic	(7,571) =	-17.7%				
		Overbillit				0.0024				
3			Adj'd Differenc	e		0.28%				

Beecher's Point Docket No. 060368-WS

 Docket No. 00000-vvs
 Page. 2 of 3

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

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

Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	141	476	15.91	2,243
3	3/4"	0	• 0	23.86	0
4	1"	3	14	39.76	119
5	1-1/2"	0	0	79.52	0
6	2"	0	0	127.23	0
7	3"	0	0	254.46	0
8	4"	0	0	397.59	0
9	Gallonage		<u> </u>		
10	Block 1	-	490	3.95	1,936
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	144	490		4,298
14					29.85
14	Average Bill				29.00
15	Commerical				
15	Commerical	0	0	15.01	•
16	5/8" X 3/4"	0	0	15.91	0
17	3/4"	0	0	23.86	0
18	1"	0	0	39.76	0
19	1-1/2"	0	0	79.52	0
20	2"	9	420	127.23	1,145
21	3"	0	0	254.46	0
22	4"	0	0	397.59	0
23					
24	Gallonage	-	420	3.95	1,659
25	-	-		-	0
26		-		-	0
27	Total Commercial	9	420		2,804
28	Average Bill				311.56
-0	, nongo um				
29	Multi-Family				
30	5/8" X 3/4"	3	328	15.91	48
31	3/4"	Ő	0	23.86	40
32	1"	0 Q	0	39.76	ŏ
33		0			
	1-1/2"		0	79.52	0
34	2"	0	0	127.23	0
35	3"	0	0	254.46	0
36	4"	3	00	397.59	1,193
37					
38	Gallonage	-	328	3.95	1,296
39		-	0	•	0
40		-	328	-	0
41	Total Multi- Family	6_	656		2,536
42	Average Bill				422.68
43	Fire Protection				
44	1"	0	NA	10.60	0
45	2"	0	NA	21.20	0
46	3"	0	NA	33.14	Ō
47	4"	0	NA	66.26	Ő
48	6"	Ō	NA	106.03	Õ
49	8"	Ő	NA	152.41	0
50	-	Ū		roer r	0
51					
52					. 0
	Total Fire Protection		<u>-</u>		
62	I Utal FILE FIULECCON	0_	0		0
53					
53 54	Average Bill				-
	Average Bill Subtot				9,638

Florida Public Service Commission

Schedule:	E-2w
Page:	2 of 3
Preparer:	Jack Schreye

Florida Public Service Commission

Beecher's Point Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

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Schedule: E-2w Page: 3 of 3 Preparer: Jack So

Jack Schreyer

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

	(4)	(2)	(2)	(4)	(5)
Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	419	1,454	16.06	6,729
3	3/4"	0	0	24.09	0
4	1"	9	156	40.14	361
5	1-1/2" 2"	0	0	80.28	0 0
6 7	2 3"	0	0 0	128.44 256.88	0
8	3 4"	ő	0	401.38	0
ğ	Gallonage	<u> </u>			•
10	Block 1	-	1,610	3.99	6,424
11	Block 2	-		-	0
12	Block 3			-	0
13	Total Residential	428	1,610		13,514
14	Average Bill				31.58
10	Commoniant				
15 16	Commerical 5/8" X 3/4"	0	0	16.06	0
17	3/4"	0	0	24.09	0
18	1"	Ő	õ	40.14	õ
19	1-1/2"	Ő	õ	80.28	Ō
20	2"	20	798	128.44	2,569
21	3"	0	0	256.88	0
22	4"	0	0	401.38	0
23	•				
24	Gallonage	-	798	3.99	3,184
25 26		-		-	0
20	Total Commercial		798	-	5,753
28	Average Bill	20			287.64
20	, weidge bin				
29	Multi-Family				
30	5/8" X 3/4"	9	639	16.06	145
31	3/4"	0	0	24.09	0
32	1"	0	0	40.14	0
33	1-1/2"	0	0	80.28	0
34	2"	0	0	128.44	0
35	3"	0	0	256.88	0
36	4"	9	0	401.38	3,612
37 38	Gallonage	-	639	3.99	2,550
39	Janullaye	-	039	3.99	2,550
40		-	639	-	0
41	Total Multi- Family	18	1,278		6,307
42	Average Bill				350.37
43	Fire Protection	F			-
44 45	1" 2"	0	NA	10.70	0
45 46	2" 3"	0 0	NA NA	21.40	0 0
40	5 4"	0	NA	33.46 66.89	0
48		0	NA	107.04	0
49	8"	Ő	NA	153.86	ŏ
50		v			Ŭ
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				-
	Subtota	al			25,574

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Florida Public Service Commission

Beecher's Point Docket No. 060368-WS	Schedule: Page:	E-2s 1 of 3
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Water [] or Sewer [X]	Preparer:	Jack Schreyer
Explanation: Provide a calculation of revenues at present and proposed rates using the billing anal these revenues and booked revenues. If a rate change occurred during the test year, a revenue ca		

Line	(1)	(2) Number	(3) Usage	(4) Test Year	(5) ⊤est Year	(6) Present	(7) Total Revenue	(8) Proposed	(9) Proposed	(10) Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Usage	Rate	Proposed
1	Residential			-						
2	5/8" X 3/4"	192	472	Split Yr	4,068	21.43	4,115		134.49	25,822
3	3/4"	0	0	Split Yr	0	21.43	0		201.73	0
4	1"	0	0	Split Yr	0	21.43	0		336.22	0
5	1-1/2"	0	0	Split Yr	0	21.43	0		672.43	0
6	2"	0	0	Split Yr	0	21.43	0		1,075.89	0
7	3"	0	0	Split Yr	0	21.43	0		2,151.78	0
8	4"	0	0	Split Yr	0	21.43	0		3,362.16	0
9	Gallonage cap (gallons)		none							
10	Capped Usage	-	472	Split Yr	3,285	7.04	3,323	472	25.47	12,022
11	Usage Above Cap	-	89					89		
12										
13	Total Residential	192	561		7,354		7,437			37,844
14	Average Bill				38.30		38.74			197.10
15	Commerical									
16	5/8" X 3/4"	0	0	Split Yr	0	21.43	0		134.49	0
17	3/4"	0	0	Split Yr	0	32.16	0		201.73	0
18	1"	0	0	Split Yr	0	53.60	0		336.22	0
19	1-1/2"	0	0	Split Yr	0	107.17	0		672.43	0
20	2"	0	0	Split Yr	0	171.50	0		1,075.89	0
21	3"	0	0	Split Yr	0	342.98	0		2,151.78	0
22	4"	0	0	Split Yr	0	535.93	0		3,362.16	0
23										
24	Gallonage	-	0	Split Yr	0	8.47	0		30.57	0
25	Total Commercial	0	0		0		0			0
26	Average Bill				<u>.</u>		·			
27	Multi-Family									
28	5/8" X 3/4"	12	967	Split Yr	254	21.43	257		134.49	1,614
29	3/4"	0	0	Split Yr	0	32.16	0		201.73	0
30	1"	0	0	Split Yr	0	53.60	0		336.22	0
31	1-1/2"	0	0	Split Yr	0	107.17	0		672.43	0
32	2"	0	0	Split Yr	0	171.50	0		1,075.89	0
33	3"	0	0	Split Yr	0	342.98	0		2,151.78	0
34	4"	12	0	Split Yr	6,358	535.93	6,431		3,362.16	40,346
35										
36	Gallonage	-	967	Split Yr	8,087	8.47	8,190		30.57	29,561
							_			
37	Total Multi- Family	24	967		14,699		0			71,521
38	Average Bill				612.47		0.00			2,980.04
39	Flat Rate									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		282.41	0
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	_ 0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				0		0			0
44	Subtotal				22,053		22,316			109,365
	Unbilled Revenues				0		0			-
	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue				22,053		22,316			109,365
	Booked Revenue				30,602					
50	Difference				(8,549) =	-27.9%				
51 52					0	0.0%				

Florida Public Service Commission

Beecher's Point Docket No. 060368-WS	
Schedule Period: 1/1/05 - 4/14/05 0	

Schedule:E-2sPage:2 of 3Preparer: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.

		(2)	(2)	(4)	(5)
	(1)	(2)	(3)	(4) Tart Vara	(5) Tant Vana
Line	Ola 04-1 01	Number	Usage	Test Year	Test Year
<u>No.</u>	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	40	104	21.04	1.010
2	5/8" X 3/4"	48	131	21.04	1,010
3	3/4"	0	0	21.04	0
4	1"	0	0	21.04	0
5	1-1/2"	0	0	21.04	0
6	2"	0	0	21.04	0
7	3"	0	0	21.04	0
8	4"	0	0	21.04	0
9	Gallonage cap				
10	Capped Usage	-	131	6.91	905
11	Usage Above Cap	-			
12		<u> </u>			
13	Total Residential	48	131		1,915
14	Average Bill				0.00
15	Commerical				
16	5/8" X 3/4"	0	0	21.04	0
17	3/4"	0	0	31.56	0
18	1"	0	0	52.61	0
19	1-1/2"	0	0	105.19	0
20	2"	0	0	168.32	0
21	3"	0	0	336.63	0
22	4"	0	0	526.00	0
23					
24	Gallonage	-	0	8.31	0
	-				
25	Total Commercial	0	0		0
26	Average Bill				0.00
27	Multi-Family				
28	5/8" X 3/4"	3	328	21.04	63
29	3/4"	0	0	31.56	0
30	1"	Ō	0	52.61	0
31	1-1/2"	0	0	105.19	0
32	2"	0	Ū	168.32	Ō
33	3"	Ō	0	336.63	0
34	4"	3	Õ	526.00	1,578
35					
36	Gallonage		328	8.31	2,726
	-				, -
37	Total Multi- Family	6	328		4,367
38	Average Bill				727.80
39	Flat Rate		,		
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	õ	NA	-	õ
42	Reuse	Ő	NA	-	õ
43	Total Flat Rate - Other	v			0
44	Subtotal				6,282
	Custota				0,202

Beecher's Point Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

0 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
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	144	341	21.24	3,059
3	3/4"	0	0	21.24	0,000
-	-	-	0	21.24	0
4	1"	0			
5	1-1/2"	0	0	21.24	0
6	2"	0	0	21.24	0
7	3"	0	0	21.24	0
8	4"	0	0	21.24	0
9	Gallonage cap				
10	Capped Usage	-	341	6.98	2,380
11	Usage Above Cap	-			,
12	Usige Above Oup	-			
13	Total Residential	144	341		5,439
		144			741
14	Average Bill				37.7
15	Commerical				
16	5/8" X 3/4"	0	0	21.24	0
17	3/4"	Ō	Ð	31.87	a
18	5/4 1"	ŏ	Ő	53.12	č
19	1-1/2"	ŏ	õ	106.21	ŭ
20	2"	0	0	169.96	C
21	3"	0	0	339.90	0
22	4"	0	0	531.12	C
23					
24	Gallonage	-	0	8.39	C
	-				
	-				
25	Total Commercial	0	0		0
26	Average Bill				-
7 7	Multi Camilu				
27	Multi-Family	~		04.04	404
28	5/8" X 3/4"	9	639	21.24	191
29	3/4"	0	0	31.87	,C
30	1"	0	0	53.12	C
31	1-1/2"	0	0	106.21	C
32	2"	0	0	169.96	C
33	3"	Ō	Ō	339.90	C
34	4"	9	ŏ	531.12	4,780
35	т	3	0	551.12	4,700
36	Gallonage		639	8.39	5,361
50	Ganoriage	-	039	0.59	0,00
37	Total Multi- Family	18			10,332
38	Average Bill				574.0
20	Elet Bote				
39	Flat Rate	~			
40	Res. Wastewater Only	0	NA	-	(
41	Sprinkler Heads	0	NA	-	(
42	Reuse	0	NA	-	(
43	Total Flat Rate - Other				(
44	Subtota	1			<u> </u>

Florida Public Service Commission

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

Customer Monthly Billing Schedule

Florida Public Service Commission

Beecher's Point	Schedule:	E-3
Docket No. 060368-WS	Page:	1 of 1
Schedule Year End: 12/31/2005	Preparer:	Jack Schreyer

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

WATER

_

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	(List)	Total
1	Jan-05	48	3	66	0	0	117
2	Feb-05	48	3	66	õ	0 0	117
3	Mar-05	48	3	66	0	0	117
4	Apr-05	48	3	66	0	0	117
5	May-05	48	2	66	0	0	116
6	Jun-05	48	2	66	0	0	116
7	Jul-05	48	2	66	0	0	116
8	Aug-05	47	2	66	0	0	115
9	Sep-05	47	2	66	0	0	115
10	Oct-05	47	2	66	0	0	115
11	Nov-05	47	2	66	0	0	115
12	Dec-05	47	2	66	0	0	115
13	Total Water	571	28	792	0	0	1,391

SEWER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	(List)	Total
14	Jan-05	16	0	66	0	0	82
15	Feb-05	16	0	66	0	0	82
16	Mar-05	16	0	66	0	0	82
17	Apr-05	16	0	66	0	0	82
18	May-05	16	0	66	0	0	82
19	Jun-05	16	0	66	0	0	82
20	Jul-05	16	0	66	0	0	82
21	Aug-05	16	0	66	0	0	82
22	Sep-05	16	0	66	0	0	82
23	Oct-05	16	0	66	0	0	82
24	Nov-05	16	0	66	0	0	82
25	Dec-05	16	0	66	0	0	82
26	Total Sewer	192	0	792	0	0	984

Miscellaneous Service Charges

Florida Public Service Commission

Beecher's Point	Schedule:	E-4
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	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.

WATER

÷	(1)	(2)	(3)	(4)	(5)
Line		Pres	Present		osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	20.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

SEWER

	(1)	(2)	(3)	(4)	(5)
Line		Pres	sent	Prop	osed
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	-	-	24.00	31.00
11	Insufficient Funds	20.00	-	21.00	-
12	Late Payment Fees	-	-	-	-

Derivation of charges

- Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.
- Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.
- Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Beecher's Point	Schedule:	E-5
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended December 31 of:	Preparer:	Jack Schreyer
Historical 2005, Projected 2006 & 2007		

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	-
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE		15	0	0	0	0	15
1	Jan-05 Feb-05	15	0 0	0	0 0	0 0	0
2 3	Mar-05	0	0	0	0	0	0
3 4	Apr-05	0	0	0	0	0	0
4 5	May-05	15	0	0	0	0	15
5 6	Jun-05	0	0	0	0	0	0
7	Jul-05	0	0	0	0	0	0
8	Aug-05	15	0	0	0	0	15
9	Sep-05	0	0	0	0	0	0
9 10	Oct-05	0	0	0	0	0	0
10	Nov-05	0	0	0 0	Ő	0	0
12	Dec-05	0	0	0	Ő	Ŭ Ŭ	0
12							
13	Total Water	45	0	0	0	0	45
14	Annual Events	3	0	0	0	0	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	45	0	0	0	0	45
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	72	0	0	0	0	72
SEW							
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	0	20	
34	2006 Revenue	0	0	0	0 0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	5
36	2007 Revenue	0	0	0	0	0	0
		5		5	-	-	3

Public Fire Hydrants Schedule

Florida Public Service Commission

Beecher's Point 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	Туре	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Beecher's Point 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

Beecher's Point				
Docket No. 060368-WS				
Schedule Year End: 12/31/2005				

Schedule:E-8Page:1 of 1Preparer: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)
<u>No.</u>	Туре	Description

N/A

Tax or Franchise Fee Schedule

Beecher's Point

Docket No. 060368-WS

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

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)	(5)
Line No.	Type Tax or Fee	To Whom Paid	Amount	How collected From Customers	Type Agreement
WATE	ER				
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2	. .				

Florida Public Service Commission

Jack Schreyer

E-9

1 of 1

Schedule:

Preparer:

Page:

SEWER

3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	None
4				

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Service Availability Charges Schedule

Florida Public Service Commission

Beecher's Point	Schedule:	E-10
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

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

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

22 Main Extension Charge

480.00

480.00

Guaranteed Revenues Received

Florida Public Service Commission

Beecher's Point	Schedule:	E-11
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	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
4					
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

Beecher's Point Docket No. 060368-WS Test Year Ended: 12/31/2005 Water [X] or Sewer [X]

Florida Public Service Commission

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	
<u>No.</u>	

Not applicable; no industrial customers.

Beecher's Point Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [X] or Sewer [] Florida Public Service Commission

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

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

							,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical	- ·	Proj. Test	Historical		Proj. Test	n .	Proj. Test	•		Projected
ine		Year 2005	•	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
<u>No.</u>	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Galions	Rates	Rev. Req.
1	Residential	500	N 1-1- A	570	4 000	Nete D	4 071	40.00	0.000		44 70	00.00
2	5/8" X 3/4"	560	Note A	572	1,930	Note B	1,971	16.38	9,369		41.79	23,90
3	3/4"	0		0	0		0 170	24.58	0		62.68	1.05
4	1"	12		12	170			40.95	491		104.47	1,25
5	1-1/2"	0		0	0		0	81.90	0		208.95	(
6	2"	0		0	0		0	131.03	0		334.32	
7	3"	0 0		0	0		0	262.06	0		668.63	
8	4" Callenana	0		0	U		0	409.48	0		1,044.74	
9	Gallonage			0	2 100		0 1 4 1	4.07	0 746	1 650	0.00	12.00
10	Block 1	•		0	2,100 0		2,141 0	4.07	8,715 0	1,652	8.39 10.49	13,86
11	Block 2	-		0	0		0	-	0	489 0	10.49	5,13
12	Block 3	- 572	-	584	2,100	-	2,141	-		2,141	-	44.45
13 14	Total Residential	572		- 284	2,100		2,141		18,576	2, (4)		44,15
• •												
	Commerical				_		ć					
	5/8" X 3/4"	0		0	0		0	16.38	0		41.79	(
17	3/4"	0		0	0		Ŏ	24.58	0		62.68	{
	1"	0		0	0		0	40.95	0		104.47	(
	1-1/2"	0		0	0		0	81.90	0		208.95	(
20	2"	29		29	1,218		1,218	131.03	3,800		334.32	9,69
21	3"	0		0	0		0	262.06	0		668.63	4
22	4"	0		0	0		0	409.48	0		1,044.74	1
23												
24	Gallonage		-	0	1,218	_	1,218	4.07	<u>4,957</u>	1,218	8.39	10,219
25	Total Commercial	29		29	0		1,218		8,757	1,218		19,914
26												
	Multi-Family											
28	5/8" X 3/4"	12		12	0		967	16.38	197		41.79	50
29	3/4"	0		0	0		0	24.58	0		62.68	
30	1"	0		0	967		0	40.95	0		104.47	1
	1-1/2"	0		0	0		0	81.90	0		208.95	1
	2"	0		0	. 0		0	131.03	0		334.32	4
33	3"	0		0	0		0	262.06	0		668.63	1
34	4"	12		12	0		0	409.48	4,914		1,044.74	12,53
35	.											
36	Gallonage		-	0	0		967	4.07	3,936	967	8.39	
37 38	Total Multi-Family	24		24	0		967		9,046	967		21,15
	_ , _											
39	Fire Protection	~		~					-			
40	2"	0		0				-	0		83.58	
41	3"	0		0				-	0		167.16	
42	4" 6"	0		0				-	0		261.19	
43	6" 0"	0		0				-	0		522.37	
	8" 10"	. 0		0				-	0		835.79	
45	10" Des libudes et	0		0				-	0		1,201.45	
	Per Hydrant	0		0				-	0		-	
47 48	Total Fire Protection	0		0					0			
49	Subtotals	625	-	637	2,100	-	4,326		36,379	4,326		85,21
49 50	Misc. Service Charge	020		031	2,100		4,320		36,379 45	4,320		85,21
	-											
51	Total Revenue			D 4 4					36,379			85,28
			NOTE A	Reflects nro	ected clustor	ner arow						

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

Beecher's Point Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer [] Florida Public Service Commission

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a
calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.
(consumption is in 1,000 gallons)

					(consumpti	on is in 1	,000 gallons)	·				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test			Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Conserv.	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	572	Note A	572	1,971	Note B	1,971	16.38	9,369		41.79	23,904
3	3/4"	0		0	0		0	24.58	0		62.68	0
4	1"	12		12	170		170	40.95	491		104.47	1,254
5	1-1/2"	0		0	0		0	81.90	0		208.95	0
6	2"	0		0	0		0	131.03	0		334.32	0
7	3"	0		0	0		0	262.06	0		668.63	0
8	4"	0		0	0		C	409.48	0		1,044.74	0
9	Gallonage				0.4.44		0.444	1.07	0 745	4 050	0.00	40.000
10	Block 1	0		0	2,141		2,141	4.07	8,715	1,652	8.39	13,860
11	Block 2	0		0	0		0	-	0	489	10.49	5,133
12	Block 3	0	-	0	0	-	2,141	-	0	2,141	-	44,151
13	Total Residential	584		584	2,141		2,141		18,576	2,141		44,101
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	16.38	0		41.79	0
17	3/4"	õ		õ	Ő		Ő	24.58	õ		62.68	0
18	1"	ő		Õ	Ő		Ő	40.95	õ		104.47	0 0
19	1-1/2"	ő		ů	ő		õ	81.90	õ		208.95	ů 0
20	2"	29		29	1,218		1,218	131.03	3,800		334.32	9,695
21	3"	0		0	0		0	262.06	0		668.63	0
22	4"	õ		õ	Ő		Ō	409.48	0		1,044.74	0
23	,			-	-		-		0		.,.	-
24	Gallonage	0		0	1,218		1,218	4.07	4,957	1,218	8.39	10,219
25	Total Commercial	29	-	29	1,218	-	1,218		8,757	1,218		19,914
26												
27	Multi-Family											
28	5/8" X 3/4"	12		12	967		967	16.38	197		41.79	501
29	3/4"	0		0	0		0	24.58	0		62.68	0
30	1"	0		0	0		õ	40.95	0		104.47	ő
31	, 1-1/2"	0		Ő	0		õ	81.90	õ		208.95	õ
32	2"	Ő		0	0		ŏ	131.03	0		334.32	õ
33	3"	0		0	0		ŏ	262.06	õ		668.63	Ő
34	4"	12		12	0 0		ŏ	409.48	4,914		1,044.74	12,537
35	4				0		Ŭ	400.40	4,014		1,044114	12,001
36	Gallonage	0		0	967		967	4.07	3,936	967	8.39	8,113
37	Total Multi-Family	24		24	967	-	967		9,046	967		21,151
38	, , ,			-					010.0			
20	Eiro Brotoction											
39 40	Fire Protection 2"	0		0					0		60 E0	0
	2" 3"	0		0				-	0		83.58 167.16	0
41 42	3" 4"	. 0		0				-	- 0		261.19	0
42	4 6"	0		0					0		522.37	0
43	8"	0		0				-	0		835.79	0
45	10"	0		0				-	0		1,201.45	0
46	Per Hydrant	0		0				-	0			0
47	Total Fire Protection	0	-	0				-	0		-	0
48		0		0					0			0
49	Subtotals	637	-	637	4,326	-	4,326		26.070	4 200		85,217
49 50	Misc. Service Charge	03/		037	4,326		4,320		36,379	4,326		
	-								45			72
51	Total Revenue								36,379			85,289
			Note A	 Reflects pro 	iected custor	ner arow	th for 2007					

Note A: Reflects projected customer growth for 2007

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

Beecher's Point Docket No. 060368-WS Schedule Year End: 12/31/2006

Water [] or Sewer [X]

Florida Public Service Commission

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

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)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	192	Note A	204	472	Note B	502	21.43	4,372		134.49	27,436
3	3/4"	0		0	0		0	21.43	0		201.73	0
4	1"	0		0	0		0	21.43	0		336.22	0
5	1-1/2"	0		0	0		0	21.43	0		672.43	0
6	2"	0		0	0		0	21.43	0		1,075.89	0
7	3"	0		0	0		0	21.43	0		2,151.78	0
8	4"	0		0	0		0	21.43	0		3,362.16	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage	-			472		502	7.04	3,531	502	25.47	12,786
11	Usage Above Cap	-			89		95			94		
12	. .											
13	Total Residential	192	-	204	561	-	596		7,902	596		40,222
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	21.43	0		134.49	0
17	3/4"	0		0	0		0	32.16	0		201.73	0
18	1"	0		0	0		0	53.60	0		336.22	0
19	1-1/2"	0		0	0		0	107.17	0		672.43	0
20	2"	0		0	0		0	171.50	0		1,075.89	0
21	3"	0		0	0		0	342.98	0		2,151.78	0
22	4"	0		0	0		0	535.93	0		3,362.16	0
23									0			
24	Gallonage	-			0	_	0	8.47	0	0	30.57	0
25	Total Commerciał	0	-	Ö	0	-	0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	12		12	0		967	21.43	257		134.49	1,614
29	3/4"	0		0	0		0	32.16	0		201.73	0
30	1"	0		0	967		0	53.60	0		336.22	0
31	1-1/2"	0		0	0		0	107.17	0		672.43	0
32	2"	0		0	0		0	171.50	0		1,075.89	0
33	3"	0		0	0		0	342.98	0		2,151.78	0
34	4"	12		12	0		0	535.93	6,431		3,362.16	40,346
35												
36	Gallonage	-	-	0	0	_	967	8.47	8,190	967	30.57	29,561
37 38	Total Multi-Family	24	_	24	0	_	967		14,879	967		71,521
39	Flat Rate											
40	Res. Wastewater Only	0		0					0		282.41	0
41	Sprinkler Heads	õ		õ				-	ō			Õ
42	Reuse	0		Ō				-	ŏ		·-	0
43	Total Flat Rate - Other	0	-	0		-			0			0
44	Subtotals	216		228	561	-	1,563		22,781	1,563		111,743
45	Misc. Service Charge								0			0
46	Total Revenue								22,781			111,743

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

Beecher's Point Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer []

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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			(0)	(0)	(10)	(4.4)	(10)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test	. .	Proj. Test	B	Proj. Test	Proposed	Deserved	Projected
.ine		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"	204	Note A	204	131	Note B	502	21.43	4,372		134.49	27,436
3	3/4"	0		. O	0		0	21.43	0		201.73	0
4	1"	0		0	0		0	21.43	. 0		336.22	C
5	1-1/2"	Ō		Õ	Ō		Ō	21.43	0		672.43	C
6	2"	ŏ		ŏ	õ		ō	21.43	ŏ		1,075.89	Ċ
-	3"	ŏ		õ	õ		õ	21.43	0		2,151.78	Ċ
7	-	0		0	0		0	21.43	ő		3,362.16	0
8	4"	U		0	U		v	21.45	0			, c
9	Gallonage cap (gallons)				104		500	7.04	0.504	500	6,000	10 700
10	Capped Usage				131		502	7.04	3,531	502	25.47	12,786
11	Usage Above Cap				0		95			94		
1 2	Total Residential	204		204	131	•	596		7,902	596		40,222
•	Commerciant											
3	Commerical	0		0	0		0	21.43	0		134.49	C
4	5/8" X 3/4"											(
5	3/4"	0		0	0		0	32.16	0		201.73	
6	1"	0		0	0		0	53.60	0		336.22	
7	1-1/2"	0		0	0		0	107.17	0		672.43	1
8	2"	0		0	0		0	171.50	0		1,075.89	(
9	3"	0		0	0		0	342.98	0		2,151.78	(
10	4"	0		0	0			535.93	0		3,362.16	(
11									0			
12	Gallonage				0		0	8.47	0	0	30.57	(
13	Total Commercial	0	-	0	0	-	0		0	0		
14		Ū		0	·		·		· ·	·		
15	Multi-Family											
16	5/8" X 3/4"	12		12	328		967	21.43	257		134.49	1,614
17	3/4"	0		0	0		0	32.16	0		201.73	.,
18	1"	õ		0	Ő		õ	53.60	õ		336.22	
		-			-		0		0			
19	1-1/2"	0		0	.0			107.17	-		672.43	
20	2"	0		0	0		0	171.50	0		1,075.89	
21	3"	0		0	0		0	342.98	0		2,151.78	
22	4"	12		12	0		0	535.93	6,431		3,362.16	40,34
23												
24	Gallonage			0	328		967	8.47	8,190	967	30.57	29,56
25	Total Multi-Family	24	-	24	328	-	967		14,879	967		71,52
26	,											
27	Flat Rate											
28	Res. Wastewater Only	0		0				-	0		282.41	
29	Sprinkler Heads	0		0				-	0		-	
30	Reuse	Ó		Ō				-	0		-	
31	Total Flat Rate - Other		-					-				
32		-			<u> </u>	_						
33	Subtotals	228		228	459		1,563		22,781	1,563		111,74
34	Misc. Service Charge								0			
35	Total Revenue								22,781			111,74

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

Beecher's Point Docket No. 060368-WS Schedule Year End: 12/31/2005 Water [X] or Sewer [X] Customer Class: Meter Size:

Florida Public Service Commission

Schedule:	E-14
Page:	1 of 1
Preparer:	Jack Schreyer

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

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

See attached Bill Analyses

Beecher's Point ENGINEERING SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
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

Beecher's Point Docket No. 060368-WS Test Year End: 12/31/2005

Florida Public Service Commission

Schedule:	F-1
Page:	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.

	<u></u>	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan	0	442	430	21	(9)	
2	Feb	0	509	379	26	104	
3	Mar	0	391	430	20	(59)	
4	Apr	0	456	454	23	(21)	
5	May	· 0	375	307	19	49	
6	Jun	0	457	418	23	16	
7	Jul	0	476	428	24	24	
8	Aug	0	415	276	21	118	
9	Sep	0	362	332	18	12	
10	Oct	0	579	347	29	203	
11	Nov	0	310	277	16	17	
12	Dec	0	309	209	16	84	
13	TOTAL	0	5,081	4,287	256	538	10.6%

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Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:	F- 2
Page:	1 of 1
Preparer:	John F. Guastella

Beecher's Point Docket No. 060368-WS 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 Plant	Individual Plant Flows		Total Plant	Total Purch. Sewage	
No.	2005_	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	0	0	0	0	0	198,200	
2	Feb	0	0	0	Ō	0	250,200	
3	Mar	0	0	0	0	0	232,500	
4	Apr	0	0	0	0	0	348,700	
5	May	0	0	0	0	0	262,500	
6	Jun	0	0	0	0	0	1,144,700	
7	Jul	0	0	0	0	0	447,900	
8	Aug	0	0	0	0	0	254,200	
9	Sep	0	0	0	0	0	282,500	
10	Oct	0	0	0	0	0	267,000	
11	Nov	0	0	0	0	0	263,500	
12	Dec	0	0	0	0	0	206,500	
13	Total	0	0	0	0	0	4,158,400	

Florida Public Service Commission Water Treatment Plant Data F-3 **Beecher's Point** Schedule: 1 of 1 Page: Docket No. 060368-WS John F. Guastella Preparer: Test Year End: 12/31/2005 Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation. Line GPD Description Date No. Inter-Connected 0 Plant Capacity: 1 The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation. 0 Maximum Day: 2 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. 0 1 Provide an explanation if fire flow, line-breaks or other unusual occurances affected 2 0 the flows on these days. 3 0 4 0 5 0 Average 0 0 Average Daily Flow 4 No 5 Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Florida Public Service Commission

Schedule: **F-4** Page: 1 of 1 John F. Guastella Preparer:

Sewer Treatment Plant Data

Beecher's Point Docket No. 060368-WS Test Year End: 12/31/2005

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
	Inter-Connected		
1	Plant Capacity:		
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month	01/00/00	
	during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.		

chedule: 'age: 'reparer:	F-5 1 of 1 John F. Guast	tella	
Preparer:		tella	
	John F. Guast	tella	
sed			
		····	
	Used & L	Jseful	
	Interim	Permanent	Note
		100% Int	or Connected
		Interim	Used & Useful Interim Permanent 100% 100% Inte

This system is fully developed and does not have it's own source of supply. Therefore, assets are considered 100% Used and Useful.

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Used and Useful Calculations Sewer Treatment Plant

Beecher's Point Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:F-6Page:1 of 1Preparer:John F. Guastella

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).

ne 0.			
	Used &	k Useful	
	Interim	Permanent	Note

This system is fully developed and does not have it's own treatment plant. Therefore, assets are considered 100% Used and Useful.

Used and Useful Calculations Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Schedule: Page: Preparer:	F-7 1 of 1 John F. Guastella
 r toparon:	oonn i oddotond

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

Beecher's Point Docket No. 060368-WS

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.

Line								
No.								
	Base							
	ERCs	Trended E	RCs	Total	Used & U	seful		
	2005	2010	2012	Lots	Interim	Permanent	Note	
Water						······		
1					100%	5 100% Built	- Out	
Т	his system is	fully developed a	as planned. Acc	ordingly, all faci	lities and assets	s are considered 100%	6 Used and Useful.	

Sewer

2

100%

100% BuiltOut & Inter-connected

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

Margin	Reserve	Calculations	- Water	& Sewer
margin	11000110	• • • • • • • • • • • • •		

Beecher's Point					
Docket No. 060368-WS					
Schedule Year Ended December 31 of:					
Historical 2005, Projected 2007					

Florida Public Service Commission

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).

<u></u>	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2001	51.0	90.5	88.8		
2	2002	51.0	90.5	90.5		
3	2003	51.0	90.5	92.2		
4	2004	51.0	90.5	93.9		
5	2005	52.5	99.0	95.6		
6	2006			97.3	1.78%	
7	2007			99.0	1.75%	
8	2008			100.7	1.72%	
9	2009			102.4	1.69%	
10	2010			104.1	1.66%	5 yrs beyond 2005
11	2011			105.8	1.63%	
12	2012			107.5	1.61%	5yrs beyond 2007
			X Coefficient(s)	1.700		
SEWER						
13	2001	17.0	41.0	41.0		
14	2002	17.0	41.0	41.0		
15	2003	17.0	41.0	41.0		
16	2004	17.0	41.0	41.0		
17	2005	17.0	41.0	41.0		
18	2006			41.0	0.00%	
19	2007			41.0	0.00%	
20	2008			41.0	0.00%	
21	2009			41.0	0.00%	
22	2010			41.0	0.00%	5 yrs beyond 2005
23	2011			41.0	0.00%	
24	2012			41.0	0.00%	5yrs beyond 2007

X Coefficient(s)

0.000

Equivalent Residential Connections - Water

Florida Public Service Commission

Beecher's Point	Schedule:	F-9
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005	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 Custom	(4) ers	(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. in ERCs
1	2001	47	47	47.0	2,339	49.766	4,901	98.5	
2	2002	47	47	47.0	2,295	48.830	5,581	114.3	16.06%
3	2003	47	47	47.0	2,230	47.447	5,584	117.7	2.97%
4	2004	47	48	47.5	2,442	51.411	5,027	97.8	-16.92%
5	2005	48	47	47.5	2,102	44.253	4,287	96.9	-0.93%

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

-0.41%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Beecher's Point	Schedule:	F-10
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005	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 Custom	(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	16	16	16.0	589	36.813	589	16.0	
2	2002	16	16	16.0	546	34.125	546	16.0	0.00%
3	2003	16	16	16.0	546	34.125	546	16.0	0.00%
4	2004	16	16	16.0	558	34.875	558	16.0	0.00%
5	2005	16	16	16.0	473	29.563	1,244	42.1	163.00%

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

27.35%

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Beecher's Point INTERIM RATE SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
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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

Beecher's Point	Schedule:	G-1
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005	Preparer:	Jack Schreyer
Water [X] Sewer [X]		

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Present	Interim		Present	Interim
No.	Class/Meter Size	Rates	Rates	Class/Meter Size	Rates	Rates
_	WATER		89.02%	SEWER		372.60%
1	Residential			Residential		
2	5/8" X 3/4"	16.38	30.96	5/8" X 3/4"	21.43	101.28
3	3/4"	24.58	46.46	3/4"	21.43	101.28
4	1"	40.95	77.40	1"	21.43	101.28
5	1-1/2"	81.90	154.81	1-1/2"	21.43	101.28
6	2"	131.03	247.67	2"	21.43	101.28
7	3"	262.06	495.35	3"	21.43	101.28
8	4"	409.48	774.00	4"	21.43	101.28
9	6"	818.93	1,547.94	6"	21.43	101.28
10	8"	1,310.31	2,476.75	8"	21.43	101.28
11	10"	1,883.58	3,560.34	10"	21.43	101.28
12	Gallonage, Block 1	4.07	7.69	Gallonage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonage charge	7.04	33.27
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	16.38	30.96	5/8" X 3/4"	21.43	101.28
17	3/4"	24.58	46.46	3/4"	32.16	151.99
18	1"	40.95	77.40	1"	53.60	253.31
19	1-1/2"	81.90	154.81	1-1/2"	107.17	506.48
20	2"	131.03	247.67	2"	171.50	810.50
21	3"	262.06	495.35	3"	342.98	1,620.91
22	4"	409.48	774.00	4"	535.93	2,532.79
23	6"	818.93	1,547.94	6"	1,071.86	5,065.57
24	8"	1,310.31	2,476.75	8"	1,714.95	8,104.80
25	10"	1,883.58	3,560.34	10"	2,465.24	11,650.64
26	Gallonage charge	4.07	7.69	Gallonage charge	8.47	40.03
27	Fire Protection			Flat Rate		
28	2"	10.92	20.64	Res. Wastewater Only	39.98	188.94
29	3"	21.83	41.26	Sprinkler Heads	-	-
30	4"	34.14	64.53	Reuse	-	-
31	6"	68.24	128.99	1		
32	8"	109.20	206.41			
33	10"	156.96	296.69			

Supporting Schedules: G-4

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Schedule of Rate Base - Interim Rates

Beecher's Point Docket No. 060368-WS Test Year End: 12/31/2005 Historical [X] Projected []

Florida Public Service Commission

Schedule:	G-2
Page:	1 of 1
Preparer:	Jack Schreyer

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

	(1)	(2) Adjusted	(3) Adjustments	(4) Interim	(5)
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT					
1	Utility Plant in Service	178,481	0	178,481	A-1
2	Utility Land & Land Rights	15,000	0	15,000	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	(50,910)	0	(50,910)	A-1
6	Less: CIAC	(33,967)	0	(33,967)	A-1
7	Accumulated Amortization of CIAC	18,594	0	18,594	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	7,902	0	7,902	A-1
12	Total Rate Base	135,100	0	135,100	
SEW	/ER				
13	Utility Plant in Service	361,456	0	361,456	A-2
14	Utility Land & Land Rights	22,251	0	22,251	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	(54,890)	0	(54,890)	A-2
18	Less: CIAC	(20,569)	0	(20,569)	A-2
19	Accumulated Amortization of CIAC	15,679	0	15,679	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	3,105	0	3,105	A-2
23	Total Rate Base	327,032	0	327,032	

Schedule of Adjustments to Rate Base - Interim

Beecher's Point Docket No. 060368-WS

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

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

Enclosed as

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Line No.

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Constant and

1.24

NONE

Florida Public Service Commission

Schedule:G-3Page:1 of 1Preparer:Jack Schreyer

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

G-4 1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

Beecher's Point Docket No. 060368-WS Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X]

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Interim	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate	er						
1	Water Sales Revenues	35,212	0	35,212	31,346	66,558	B-4
2	Other Revenues	45	0	45	0	45	B-4
3	OPERATING REVENUES	35,257	0	35,257	31,346	66,603	
4	Operation & Maintenance	39,602	0	39,602	463	40,065	B-5
5	Depreciation, net of CIAC Amort.	5,441	0	5,441		5,441	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	4,647	0	4,647	1,410	6,057	B-15
8	Provision for Income Taxes	(5,393)	0	(5,393)	9,962	4,569	C-1
9	OPERATING EXPENSES	44,298	0	44,298	11,834	56,132	
10	NET OPERATING INCOME	(9,041)	0	(9,041)	19,512	10,471	
11	RATE BASE	135,100	0	135,100		135,100	A-1
12	RATE OF RETURN	-6.69%				7.75%	
Sew	er						
13	Sewer Sales Revenues	22,053	0	22,053	82,169	104,222	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	22,053	0	22,053	82,169	104,222	
16	Operation & Maintenance	41,295	0	41,295	1,214	42,509	B-6
17	Depreciation, net of CIAC Amort.	13,742	0	13,742		13,742	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	7,379	0	7,379	3,695	11,074	B-15
20	Provision for Income Taxes	(15,318)	0	(15,318)	26,528	11,210	C-1
21	OPERATING EXPENSES	47,099	0	47,099	31,437	78,536	
22	NET OPERATING INCOME	(25,046)	0	(25,046)	50,733	25,687	
23	RATE BASE	327,032	0	327,032		327,032	A-2
24	RATE OF RETURN	-7.66%				7.85%	

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Schedule of Adjustments to Operating Income - Interim

Beecher's Point

Docket No. 060368-WS

Test Year End: 12/31/2005

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

Florida Public Service Commission

Schedule:	G-5
Page:	1 of 1
Preparer:	Jack Schreyer

Line	(1)	(2) Interim	(3) Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 200)7	
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	31,346	82,169
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	<u> </u>	3,698
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	35,257	22,053
9	Plus Required Revenue Adjustment	31,346	82,169
10	Rate Year Revenue at Proposed Rates	66,603	104,222
11			
12	Less Operating Expenses Before Income Taxes	(51,563)	(67,325)
13	Less Interest Expense	(3,195)	(7,836)
14	Taxable Income	11,844	29,061
15	Income Tax at Composite Rate of 38.58%		11,210
16	Less Income Tax at Present Rates	5,393	15,318
17			
18	Income Tax Adjustment	9,962	26,528

Schedule of Requested Cost of Capital

Beecher's Point

Docket No. 060368-WS Test Year End: 12/31/2005 Historical [] Projected [] Water [X] Sewer [X]

Florida Public Service Commission

Schedule:	G-6
Page:	1 of 1
Preparer:	Jack Schreyer

	(1)	(2) Reconciled	(3)	(4)	(5)	(6)	(7)
Line		To Requested		Cost	Weighted Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	53,182	39.37%	6.00%	2.36%	3,191	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	79,774	59.05%	9.12%	5.39%	7,275	D-2
5	Customer Deposits	74	0.05%	6.00%	0.00%	4	D-2
6	Accumulated Deferred Income Taxes	2,070	1.53%	0.00%	0.00%	0	D-2
7	Total	135,100	100.00%	-	7.75%	10,471	
SEW	/ER						
8	Long-Term Debt	130,487	39.90%	6.00%	2.39%	7,829	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	195,731	59.85%	9.12%	5.46%	17,851	D-2
12	Customer Deposits	111	0.03%	6.00%	0.00%	7	D-2
13	Accumulated Deferred Income Taxes	703	0.21%	0.00%	0.00%	0	D-2
14	Total	327,032	100.00%	-	7.85%	25,687	

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