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Interlachen Lake/Park Manor 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

CMP
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Aqua Utilities Florida, Inc.

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Interlachen Lake/Park Manor RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

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Preparer:

Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			rical Base Year		Intermediate	Year 2006	Projected Te	st Year 2007	
		Average		Adjusted		Adjusted		Adjusted	_
Line		Balance		Average		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	0	140,529	140,529	21,075	161,604	41,622	203,226	A-5
2	Utility Land & Land Rights	0	4,306	4,306	0	4,306	0	4,306	A-5
3	Less: Non-Used & Useful Plant	0	(5,843)	(5,843)	(364)	(6,208)	(2,188)	(8,396)	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(57,440)	(57,440)	(549)	(57,989)	(1,906)	(59,895)	A-9
6	Less: CIAC	0	(67,018)	(67,018)	(1,910)	(68,928)	(1,380)	(70,307)	A-12
7	Accumulated Amortization of CIAC	0	32,379	32,379	2,330	34,710	2,415	37,124	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	27,928	27,928	(982)	26,946	10,754	37,700	A-17
12	Total Rate Base	0	74,841	74,841	19,600	94,441	49,316	143,757	

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

Schedule of Sewer Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule: A-2 Page: 1 of 1

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

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

	(1)	(2)	(3)	(4)	(5)	(5) (6) Intermediate Year 2006		(8)	(9)
		Average	rical Base Year	Adjusted	Intermediate	Adjusted	Projected Te	Adjusted	
Line _No.		Balance Per Books	Adjustments	Average Balance	Adjustments	Average Balance	Adjustments	Average Balance	Supporting Schedules
1	Utility Plant in Service	0	53,811	53,811	4,313	58,125	26,326	84,451	A-6
2	Utility Land & Land Rights	0	1,011	1,011	0	1,011	0	1,011	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	(32,993)	(32,993)	(1,290)	(34,283)	2,282	(32,001)	A-10
6	Less: CIAC	0	(724)	(724)	0	(724)	0	(724)	A-12
7	Accumulated Amortization of CIAC	0	654	654	19	673	19	692	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	3,375	3,375	(123)	3,252	1,146	4,398	A-17
12	Total Rate Base	0	25,134	25,134	2,920	28,053	29,774	57,827	

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ending 12/31/05 Interim [X] Final [] Historical [X] Projected [] Schedule: A-3 Page: 1 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	2,686	1,051	
3	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	4070.40		
4	Total Adjustments	137,843	52,760_	
5	-	140,529	53,811	
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	A-0, A-0
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	4,306	1,011	
9 10	Total Adjustments	4,306	1,011	
11	(-)NON-USED & USEFUL			
	Plant & CIAC additions, retirements, depreciation and			A-7
12	amortization	(5,843)	0	
13	-	(0,040)		
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16	()40018414 4755 55555555			
17 18	(-)ACCUMULATED DEPRECIATION			A-9, A-10
10	Depreciation and retirements Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(847)	(1,613)	
19	Order	/EG E02\	(04.000)	
20	Total Adjustments	(56,593) (57,440)	(31,380) (32,993)	
21	-	(07,440)	(32,993)	
22	(-)CIAC			A-12
23	New connections	(2,228)	0	,,,,_
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(64,790)	(724)	
25 26	Total Adjustments	(67,018)	(724)	
	ACCUMULATED AMORTIZATION OF CIAC			
28	Amortization	2,248	19	A-14
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	2,240		
29	Order	30,131	635	
30	<u> </u>	32,379	654	
31 32	ACCURRITION AD HIGTMENTO			
33	ACQUISITION ADJUSTMENTS Not Applicable			
34	Tot Applicable	0	0	
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37	-	<u> </u>		
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40	MODKING CARITAL ALLOWANCE		 	
41 42	WORKING CAPITAL ALLOWANCE Based on Balance Sheet method	07.000		A-17
43	pased on parquet sheet method	27,928	3,375	
44	OTHER			
45	Not Applicable	0	0	
46	-	<u> </u>		
47	TOTAL RATE BASE ADJUSTMENTS	74,841	25,134	
	=		20,104	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: A-3 Page: 2 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7,1,0,0,0	A-5, A-6
2	Additions and retirements	21,075	4,313	,,,,
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
8	amortization	(364)	0_	
9				
10	CONSTRUCTION WORK IN PROGRESS		-	
11	Not Applicable	0	0	
12	()ACCUMULATED DEDDECIATION			4 0 4 40
13 14	(-)ACCUMULATED DEPRECIATION Depreciation and retirements	<u>/540\</u>	(4.000)	A-9, A-10
15	Depreciation and retirements	(549)	(1,290)	
16	(-)CIAC			A-12
17	New connections	(1,910)	0	A-12
18	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1,010)		
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,330	19	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0_	
27	//ADM/ANGES FOR GONGTRUGTION			
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29 30	Not Applicable	0	0_	
31	WORKING CAPITAL ALLOWANCE			A 47
32	Based on Balance Sheet method	(982)	(123)	A-17
33	based on balance officer method	(902)	(123)	
34	OTHER			
35	Not Applicable		0	
36	, ,		<u> </u>	
37	TOTAL RATE BASE ADJUSTMENTS	19,600	2,920	

UPIS Water Note:

Replace ground storage tank.. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ending 12/31/07 Interim [] Final [X] Historical [] Projected [X] Schedule: A-3 Page: 3 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A - 6
2	Additions and retirements	41,622	26,326	
3	CITTLET CLAND OLIAND DIOLITO			4540
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6 7	/ MON HEED & REEFIN			A-7
1	(-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and			A-1
8	amortization	(2,188)	0	
9	amortization	(2,100)		
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	110C1 Ipplicable	<u>_</u>		
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(1,906)	2,282	,,,,,,,
15		(1/2-1/2		
16	(-)CIAC			A-12
17	New connections	(1,380)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,415	19	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27	/ NADVANCES FOR CONSTRUCTION			A 40
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29 30	Not Applicable			
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	10,754	1,146	A-17
33	Based on Balance Check method	10,734	1,140_	
34	OTHER			
35	Not Applicable	0	0	
36	• • • • •			
37	TOTAL RATE BASE ADJUSTMENTS	49,316	29,774	

UPIS Water Note:

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

UPIS Sewer Note:

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

Florida Public Service Commission

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

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2) Water	(3) Sewer
Line		vvater Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin June 30		
1	12/31/92 Balance	.,	•
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		
	1996		
14	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	•		
25	12/31/98 Balance		
00	1999		
26	Additions		
27 28	Retirements Adjustments		
	· · · · · · · · · · · · · · · · · · ·		
29	12/31/99 Balance		

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

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

	(1)	(2) Water	(3)
Line		vvater Year End	Sewer Year End
No.	Description	Balance	Balance
	alances for this system begin June 30		endatory Order
	2000	, === , 0001, 1111, 00 , 1111	ondatory order
30	Additions		
31	Retirements		
32 33	Adjustments 12/31/00 Balance		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		50.774
45	06/30/04 Amend. Order Balance	142,149	53,771
	2004		
46	Additions	1,025	0
47	Retirements	(711)	0
48 49	Adjustments 12/31/04 Balance	142.463	52.774
49	12/31/04 balance	142,463	53,771
	2005		
50	Additions	20,414	4,025
51 50	Retirements	(6,266)	(1,114)
52 53	Adjustments 12/31/05 Balance	3,223 159,834	353 57,035
55		159,654	57,035
	2006		
54	Additions	38,633	30,500
55	Retirements	(5,394)	(5,371)
56 57	Adjustments	<u>8,124</u> 201,196	890 83,054
57	12/31/06 Balance	201,196	03,054
	2007		
58	Additions	12,752	6,000
59 60	Retirements	(2,732)	(852)
60 61	Adjustments 12/31/07 Balance	<u>3,983</u> 215,199	436 88,638
υı	12/01/01 Datation	210,133	00,030

Schedule of Water Plant in Service By Primary Account Test Year Average balance Interlachen Lake/Park Manor 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)	(3) al Base Ye	(4)	(5)	(6)	(7)	(8) (9) (10) Projected Rate Year 2007		
Line	Acct		Adjusted		ed & Useful		ediate Year				
No.	No.	Account Name	Balance	%	Adjusted	Adjusted Balance	% %	ed & Useful Amount	Adjusted	%	ed & Useful
140.	NO.	Account Name	Dalance	7/0	Adjusted	balance		Amount	Balance	<u>%</u>	Amount
1	INTANG	IBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	Ö	0	0.00%	ŏ	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ő	Ö	0.00%	ŏ	0	0.00%	ő
5		E OF SUPPLY & PUMPING PLANT	Ŭ	0.0070	· ·		0.0070	ı ı	0	0.00 /0	o
6	303.2	Land & Land Rights	0	0.00%	o	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5.089	0.00%	ő	5.238	0.00%	ŏ	7.353	0.00%	Ö
8	305.2	Collect. & Impound Reservoirs	16,181	0.00%	ő	16,181	0.00%	o i	16,181	0.00%	Ö
9	306.2	Lake, River & Other Intakes	0	0.00%	0 1	0	0.00%	o l	0	0.00%	0
10	307.2	Wells & Springs	2,500	0.00%	o l	2,500	0.00%	ō	2,500	0.00%	Ō
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ō	0	0.00%	0	0	0.00%	Ō
12	309.2	Supply Mains	0	0.00%	ō	ō	0.00%	ŏ	Õ	0.00%	0
13	310.2	Power Generation Equipment	24,161	0.00%	o l	24,161	0.00%	ō l	24,161	0.00%	0
14	311.2	Pumping Equipment	4,870	0.00%	0	15,976	0.00%	o	15,976	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	Ō	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT			-						
17	303.3	Land & Land Rights	4,306	0.00%	0	4,306	0.00%	0	4,306	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	o l	0	0.00%	o.	. 0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	TRANS	MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	5,075	0.00%	0	5,075	0.00%	0	5,075	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	0.00%	0	25,041	0.00%	0	45,975	0.00%	0
27	331.4	Transm. & Distribution Mains	41,235	30.07%	12,401	43,429	29.63%	12,867	51,382	29.18%	14,995
28	333.4	Services	2,082	0.00%	0	5,999	0.00%	0	5,999	0.00%	0
29	334.4	Meters & Meter Installations	14,415	0.00%	0	12,023	0.00%	0	13,952	0.00%	0
30	335.4	Hydrants	0	30.07%	0	0	29.63%	0	0	29.18%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	GENER	AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	616	0.00%	0	4,752	0.00%	0	13,443	0.00%	0
38	341.5	Transportation Equipment	742	0.00%	0	964	0.00%	0	964	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	265	0.00%	0	265	0.00%	0	265	0.00%	0
46	TOT	AL	144,835		12,401	165,910	· ·	12,867	207,532		14,995
	Total	Land and Land Rights	4,306		0	4,306	. :	0	4,306		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Florida Public Service Commission

Schedule: Page:

2 of 5 Robert M. Griffin Preparer:

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

Line	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	0	Ö	ō	0	0	ő	Ö	0	ŏ	ő	ő	ō	ō	0
4	339.1	Other Plant & Misc. Equipment	0	0	ō	0	0	ō	ő	0	ō	0	0	ñ	ō	Õ
5	SOURC	CE OF SUPPLY & PUMPING PLANT			-	_	_	-	_	•	•	ŭ	•		•	_
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	Q	ō	0	0	0	0	0	0	ō	0	ñ	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	Ô	ñ	0	n	0	0
9	306.2	Lake, River & Other Intakes	0	0	Ó	ō	0	0	0	Õ	ō	Ď	ō	0	0	0
10	307.2	Wells & Springs	Ō	0	ō	ō	ő	ō	ō	ő	0	0	0	ñ	ō	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	ō	Ō	0	0	0	ō	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	ō	n n	o o	n	0	ō	Ô	Ô	0	0
13	310.2	Power Generation Equipment	Ō	0	0	0	0	ō	0	0	n	n	0	n	ñ	0
14	311.2	Pumping Equipment	0	0	0	ō	ō	ő	0	0	Ô	ő	0	ő	ő	õ
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	ō	ő	ō	0	ō	ñ	0	Õ	0	0
16	WATER	R TREATMENT PLANT						Ť			· ·	•	·	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	ō	Ô	Õ	ñ	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	ō	ō	0	Ô	ō	Ô	ō	Ō
20	320.3	Water Treatment Equipment	0	Ô	ō	0	ō	ō	ō	ŏ	0	0	Ô	Ď	0	0
	339.3	Other Plant & Misc. Equipment	Ô	n	Õ	0	0	Ô	0	o o	o o	ñ	0	ñ	ő	Õ
22	TRANS	MISSION & DISTRIBUTION PLANT		·	•	•	ŭ	J	ŭ	·	ŭ	· ·	Ü	Ŭ	•	
	303.4	Land & Land Rights	n	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	ő	o o	ő	0	Ô	o o	0	ñ	n	ő	0	o o	õ
	311.4	Pumping Equipment	0	0	0	ő	0	ů.	Ö	0	n	0	n	n	0	ñ
26	330.4	Distr. Reservoirs & Standpipes	0	n	0	o o	ñ	ñ	ő	ő	ñ	ň	ñ	ñ	ñ	ñ
	331.4	Transm. & Distribution Mains	0	0	ő	ű	ő	0	ő	ő	n	0	n	n	0	Ô
	333.4	Services	0	o o	0	ő	0	0	Õ	ő	0	0	ñ	0	Õ	o o
	334.4	Meters & Meter Installations	ñ	0	o o	ñ	0	Ů	o o	Õ	Ô	0	n	Ö	0	o o
	335.4	Hydrants	0	0	Ď	ñ	Ő	0	Ô	ñ	ñ	0	ñ	0	ñ	ō
	336.4	Backflow Prevention	0	Ö	0	ő	0	ő	. 0	ő	ő	ő	ő	0	0	ō
	339.4	Other Plant & Misc. Equipment	ñ	0	o	Õ	0	0	0	ő	ő	ő	Ô	ő	0	ō
		AL PLANT	ū	•	· ·	v	Ü	· ·	J	ŭ	•	Ü	·	Ü	ŭ	
	303.5	Land & Land Rights	0	0	0	0	0	0	Ω	a	0	0	0	0	0	0
35	304.5	Structures & Improvements	ō	0	Ō	ñ	0	ů.	n	n	0	0	n	ñ	o o	C
	340.5	Office Furniture & Equipment	Ö	ō	ō	o o	0	ő	0	0	Ô	Ö	0	ő	0	ō
	340.51	Computer Equipment	0	Ô	0	0	0	ő	n	0	0	ő	Ô	Ô	0	0
38	341.5	Transportation Equipment	0	ñ	0	ñ	n n	o o	0	0	0	ñ	ñ	n	ő	0
	342.5	Stores Equipment	0	n n	Ô	D	ņ	0	0	0	ñ	ň	Ô	Õ	Ů	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	n	Ô	0	0	0	0	0	0
	344.5	Laboratory Equipment	n	0	0	0	0	o o	n	Õ	0	ñ	0	0	o o	Ô
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ñ
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		-														
46	TOTA	AL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Florida Public Service Commission

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

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	IGIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	Ō	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT										_				
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	5,089	5.089	5,089	5.089	5.089	5.089	5.089	5.089	5,089	5.089	5,089	5.089	5,089	5,089
8 305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
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	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14 311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	15,976	4,870
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 WATEI	R TREATMENT PLANT														
17 303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
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	D	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	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26 330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27 331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235
28 333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	5,999	2,082
29 334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	11,563	14,415
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	301	1,983	2,505	3,223	616
38 341.5	Transportation Equipment	0	0	0	964	964	964	964	964	964	964	964	964	964	742
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	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	Ü	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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46 TOT	AL	142,463	142,463	142,463	143,427	143,427	143,427	143,427	143,427	143,427	143,728	145,410	145,932	159,834	144,835
47	Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

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

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page: 4 of 5

Preparer: Robert M. Griffin

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

No.	Acct No. Account Name	Prior Year													
	Account Name	12/31/05	Jan	Feb	Mar	Apr	Мау	Jun _	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1 INT	TANGIBLE PLANT														
2 30	1.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302	2.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 339 5 SO	9.1 Other Plant & Misc. Equipment DURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 303							•		_					•	0
	4.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	7.025	
8 305		5,089 16,181	5,089 16,181	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5.089	5,089	7,025	5,238 16,181
9 306		0.101	0,101	16,181 0	10,761										
10 307		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500		2,500	-	2,500	2,500	2,500
11 308		2,300	2,300	2,300	2,300 N	2,300	2,500	2,500	2,500	2,500 0	2,300	2,500 0	2,500 N	2,500	2,300
12 309		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 310		24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14 311		15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
15 339		13,570	0	0	0	0	13,970	0	0	15,970	13,570	0	13,970	0,5,5	0
	ATER TREATMENT PLANT	v	· ·	v	Ü	Ū	Ū	U	Ü	v	U	J	Ū	Ŭ	J
17 303		4,306	4,306	4,306	4.306	4,306	4,306	4,306	4,306	4,306	4.306	4,306	4,306	4,306	4,306
18 304	9	0	0	0	0	0	0	0.,000	0	0.000	0.000	0	0.000	0	0
19 311		0	0	0	Ö	ñ	0	Ö	0	ŏ	0	0	Õ	0	0
20 320		0	0	0	Ď	D	Ď.	0	0	ő	0	0	ō	0	0
21 339		0	0	0	ō	0	0	0	Õ	ő	0	0	o o	0	0
22 TR/	ANSMISSION & DISTRIBUTION PLANT				_					_	-		-	_	
23 303	3.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304	4.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311	1.4 Pumping Equipment	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26 330	0.4 Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	45,975	25,041
27 331	1.4 Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	43,612	43,612	43,612	45,989	45,989	45,989	48,366	43,429
28 333	3.4 Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29 334	4.4 Meters & Meter Installations	11,563	11,563	11,563	11,563	11,563	11,563	12,061	12,061	12,061	12,559	12,559	12,559	13,057	12,023
30 335	5.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336	5.4 Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	NERAL PLANT														
34 303		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340		3,223	3,223	3,223	3,503	3,503	4,646	4,851	4,851	4,851	4,851	4,851	4,851	11,346	4,752
38 341		964	964	964	964	964	964	964	964	964	964	964	964	964	964
39 342		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344	,,	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348	3.5 Other Tangible Plant	265	265	265	265	265	265	265	265	265	265	265	265	265	265
	TOTAL	159,834	159.834	159.834	160.114	160,114	161,257	164,337	164,337	164.337	167,212	167,212	167,212	201,196	165,910
46		150,001		700,00		100,111	101,207	101,007	101,001	10 1,007	101,212	107,212	107,212	201,130	.00,010

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ending 12/31/07 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page:

5 of 5

Robert M. Griffin Preparer:

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.

1:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct No. No.	Account Name	Prior Year 12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	0	Ď.	0	0	Õ	0	o o	0	Ö	0	0
4 339.1	Other Plant & Misc, Equipment	0	0	ō	0	0	0	Ô	0	0	0	0	Ô	0	0
	CE OF SUPPLY & PUMPING PLANT	Ť	•	•	v	•	· ·	ŭ	·	•	ŭ	•	•		
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	7,025	7.025	7.025	7,219	7,219	7,219	7,413	7,413	7,413	7,607	7,607	7,607	7,801	7,353
8 305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
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	2,500	2,500	2,500	2.500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	ō	0	0	ō	Ō	0	0	0	0	0	0	0	0
13 310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14 311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
15 339.2	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
16 WATER	R TREATMENT PLANT														
17 303.3	Land & Land Rights	4.306	4.306	4,306	4.306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18 304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 311.3	Pumping Equipment	ñ	ň	ñ	Ô	ñ	Ô	Ô	Ď	Ô	Ô	Ô	ň	0	0
20 320.3	Water Treatment Equipment	0	ň	ň	Ô	0	0	Ö	ő	ő	Ô	Õ	ñ	n	0
21 339.3	Other Plant & Misc, Equipment	ū	n	n	0	o o	ő	Ö	ő	0	n	0	Ů	n	Ô
	SMISSION & DISTRIBUTION PLANT	· ·	Ü	·	•	v	v	v	·	v	Ü	Ü	· ·	•	·
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	n	n	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	n
25 311.4	Pumping Equipment	5,075	5,075	5,075	5,075	5,075	5,075	5.075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26 330.4	Distr. Reservoirs & Standpipes	45,975	45,975	45.975	45.975	45.975	45,975	3,075 45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975
27 331.4	Transm. & Distribution Mains	48,366	48,366	48,366		50,148	50,148	51,930	51.930	51,930	53,712	53,712	53,712	55,494	51,382
28 333.4	Services	5,999	5,999	5,999	50,148	5,999			5,999	5,999	5,999	5,999		5,999	5,999
29 334.4	Meters & Meter Installations	13.057			5,999		5,999	5,999					5,999	15,173	13,952
30 335.4	Hydrants	13,057	13,057 0	13,057 0	13,586 0	13,586 0	13,586 0	14,115	14,115 0	14,115	14,644	14,644 0	14,644 0	15,173	13,932
31 336.4	Backflow Prevention	=	_		•	-	-	0	·	0	0	•	Ü	0	0
32 339.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4 33 GENER	Other Plant & Misc, Equipment	U	0	0	0	0	0	0	0	0	0	0	U	U	U
			•	•		0			0	•		^			0
34 303.5 35 304.5	Land & Land Rights	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	•
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	11,346	11,572	11,869	12,436	12,891	13,251	13,610	13,886	14,132	14,577	14,814	15,041	15,329	13,443
38 341.5	Transportation Equipment	964	964	964	964	964	964	964	964	964	964	964	964	964	964
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	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46 TOT	AL	201,196	201,422	201,719	204,791	205,246	205,606	208,470	208,746	208,992	211,941	212,178	212,406	215,199	207,532
47	Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4.306	4,306	4,306	4,306	4.306	4,306	4,306	4,306	4,306
		,								,		• • • •			

Schedule of Sewer Plant in Service By Primary Account

RECLAIMED WATER DISTRIBUTION PLANT

Structures & Improvements

Power Generation Equipment

Reuse Meters & Meter Installations

Reuse Transmission & Distr. Sys.

Other Plant & Misc. Equipment

Structures & Improvements

Transportation Equipment

Power Operated Equipment

Communication Equipment

Miscellaneous Equipment

Office Furniture & Equipment

Tools, Shop & Garage Equipment

Land & Land Rights

Pumping Equipment

Land & Land Rights

Computer Equipment

Laboratory Equipment

Other Tangible Plant

Total Land and Land Rights

Stores Equipment

Reuse Services

Franchises

41

42 353.6

43 354.6

44 355.6

45 366.6

46 367.6

47

48 375.6

49 389.6

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51 353.7 52 354.7

53 390.7

54 390.71

55 391.7

56 392.7

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58 394.7

59 395.7

60 396.7

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62 398.7

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352.6

371.6

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397.7

TOTAL

GENERAL PLANT

(1)

Test Year Average balance

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

A-6 Schedule: Page: 1 of 5

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

Preparer: Robert M. Griffin

Historical Base Year 2005 Intermediate Year 2006 Projected Rate Year 2007 Line Acct Adjusted Non-Used & Useful Adjusted Non-Used & Useful Non-Used & Useful Adjusted No. No Balance Account Name Adjusted Balance % Balance % Amount Amount 1 INTANGIBLE PLANT 2 Organization 351.1 0.00% 0 0.00% 0 0 0.00% 0 3 352.1 Franchises 0 0.00% 0 0.00% 0.00% 0 0 0 0 Other Plant & Misc. Equipment 0 389.1 0 0.00% 0 0.00% 0 0 0.00% 0 COLLECTION PLANT 5 6 353.2 Land & Land Rights 0 0.00% 0 0 0.00% 0 0 0.00% 0 354.2 Structures & Improvements 0 0.00% 4,590 0.00% 6,705 0.00% 0 0 8 Power Generation Equipment 355.2 0 0.00% 0 0 0.00% 0.00% a 0 0 360.2 Collection Sewers - Force 758 0.00% 0 2 463 2 463 0.00% 0 0.00% 0 10 361.2 Collection Sewers - Gravity 13,815 0.00% 0 14,488 0.00% 0 24,409 0.00% 0 11 362.2 Special Collecting Structures n 0.00% 0 0.00% 0 Λ 0.00% 0 48 12 363.2 Services to Customers 48 0.00% 0 0.00% 0 0.00% 48 0 13 364.2 Flow Measuring Devices 0 0.00% 0 0.00% 0.00% 0 0 0 14 365.2 Flow Measuring Installations 0.00% 0 0.00% 0 0 0.00% 0 Other Plant & Misc. Equipment 15 389.2 0 0.00% 0 0 0.00% 0 0 0.00% 0 16 SYSTEM PUMPING PLANT Land & Land Rights 0 0.00% 17 0 0 0.00% 0 0.00% 353.3 0 0 Structures & Improvements 18 354.3 0.00% 0 0 0 0.00% 0 n 0.00% O 19 355.3 Power Generation Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 0 20 370.3 Receiving Wells 1,515 0.00% 0 1,515 0.00% 0.00% 0 1.515 0 21 371.3 Pumping Equipment 10,718 0.00% 0 12,005 0.00% 0 25,343 0.00% 0 22 389.3 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 0 0.00% 0 0 0 TREATMENT AND DISPOSAL PLANT 23 1,011 24 353 4 Land & Land Rights 1,011 0.00% 0 1,011 0.00% 0 0.00% 0 25 354.4 Structures & Improvements Ω 0.00% 0 0 0.00% 0 0 0.00% 0 26 355.4 Power Generation Equipment 0.00% 0 0 0.00% 0 0.00% 27 Treatment & Disposal Equipment 380.4 14.456 0.00% 0 14,502 0.00% 0 14,502 0.00% 0 28 381.4 Plant Sewers 0.00% 0.00% 0 0 0.00% 0 0 0 0 Outfall Sewer Lines 382.4 0.00% 29 0 n 0 0.00% ٥ 0.00% 0 0 Other Plant & Misc. Equipment 30 389 4 0 0.00% 0 0 0.00% 0 0 0.00% 0 RECLAIMED WATER TREATMENT PLANT 31 32 353.5 Land & Land Rights 0 0.00% 0 0 0.00% 0 0 0.00% 0 33 354.5 Structures & Improvements 0.00% 0 0.00% 0 0 0.00% 0 0 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 0.00% 0.00% 0 0 0 0 Reuse Distribution Reservoirs 0 36 374.5 0 0.00% 0 0 0.00% 0 0.00% 0 37 380.5 Treatment & Disposal Equipment 0.00% 0 0 0 0.00% 0 0 0.00% 0 38 381.5 Plant Sewers n 0.00% 0 0 0.00% 0 n 0.00% 0 39 389.5 Other Plant & Misc. Equipment 0 0.00% 0 0 0 0 0.00% 0.00% 0

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

(3)

(4)

(2)

Florida Public Service Commission

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule: A-6 Page: 2 of 5

Preparer: Robert M. Griffin

torical [X] Projected [] Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

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
	NGIBLE PLANT														
2 351.1 3 352.1	- 3:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT	· ·	Ü	U	Ū	U	Ū	U	U	U	U	U	U	U	0
6 353.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2		0	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 10 361.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 361.2 11 362.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2		0	ő	0	Ö	ő	ő	ő	ő	0	ő	0	ő	ő	ő
14 365.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	EM PUMPING PLANT														
17 353.3 18 354.3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3		0	0	0	o C	0	0	0	0	ņ	0	0	0	0	0
21 371.3		ő	ő	ő	ŏ	o	ő	ŏ	ő	ő	ŏ	ő	ő	ō	ő
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TMENT AND DISPOSAL PLANT														
24 353.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4 27 380.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 381.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4		0	ő	0	0	0	0	Ö	0	ő	0	0	ő	0	0
30 389.4	Other Plant & Misc. Equipment	9	0	0	0	0	0	0	0	0	Ō	0	0	0	0
	AIMED WATER TREATMENT PLANT														
32 353.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5 35 371.5		0	0	0	0	0	0	0	0	0	0	0	0 n	0	0
36 374.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5		ő	0	ő	0	0	ő	ő	Ö	0	Ö	0	0	Ö	0
39 389.5		0	0	0	0	0	0	0	ō	0	0	0	0	0	0
	AIMED WATER DISTRIBUTION PLANT														
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 355.6	Power Generation Equipment	0	0	0	n	0	0	0	0	0	0	0	0	0	0
45 366 6	Reuse Services	0	0	0	n	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	ō	0	0	0	ō	0	0	0	0
47 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	O	0	D	0	Ω	0	0	0	0
50 GENE 51 353.7	RAL PLANT 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	ő	0	0	0	0	0	0	0	o o
54 390.7		ő	0	ő	ō	ŏ	o	ō	Õ	ō	ŏ	ō	ŏ	ō	0
55 391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7 58 394.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7	Laboratory Equipment Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	0	0	ŏ	ō	ő	ő	ŏ	ŏ	ő	ő	ŏ	ŏ	ő	ő
62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TO	TAL			0		0		0	- 0		0				
64		0	0	0	0	0	0	0	0	0	0	0	0	0	0
04	Subtotal Land & Land Rights	Note: 2005 Per B													U
		MOLE: ZUUJ PEI E	oux varances	arc 2610 31106	. System s vala	mere agi	g. Cyalcu ul all	, .c.	acres pending	,		oper outainces	or oron acquis		

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Florida Public Service Commission

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule: A-6
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.

Main	ine Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2516 Ogentacion Ogentacio	No. No. Account Name		Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
SSC1 Principles 0 0 0 0 0 0 0 0 0		0	0	Δ.	0	0	0	0	0	0	0	0	0	0	0
2801 Other Penel K Misse, Sequenced 0 0 0 0 0 0 0 0 0												-	•		0
COLLECTION PLANT								_			-	-	_		Č
1,5542 Shutumes & Improvements 4,441 4					-		•						•		
3.65.2 Power Generation Engagement 0	6 353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
380 2 Collection Sewers - Gravity 13815			4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,44
0 3812 Collection Sewers - Chrowly			-			-	_	-							(
1 982.2 Special Collecting Structures 4									-						75
2 36312 Services for Countmers 48 48 48 48 48 48 48 48 48 48 48 48 48															
3 354 2 Flow Measuring Installations 0 0 0 0 0 0 0 0 0						-		-					-		
3652 Flow Measuring Installations 0 0 0 0 0 0 0 0 0															4:
383.2 Collete Flank & Mosc Equipment 0 0 0 0 0 0 0 0 0		*	-					-	-		-			_	
SYSTEMP MARPING PLANT								•		v	U			u	
7 383.3 Land & Land Rephits			v	•	Ü	Ū	v	Ü	Ü	U	· ·	U	J	U	
8 354.3 Sincelures & Improvements 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	Q	0	0	
9 355.3 Power Generation Equipment 0 0 0 0 0 0 0 0 0		0	0	0	0	0		0	0	ō	0	0	0	0	
0 3703 β Recenelly Wells		0	0	0	0	0	0	0	0	0	0	0	0	0	1
2 989.3 Other Plant & Mac. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1,515		1,515	1.515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1.515	1.515	1,51
3 TREATMENT AND DISPOSAL PLANT 4 33-4 Land Elayhrs 5 1,011			10.640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,894	10,894	10.894	10,894	10,71
4 333.4 Land & Land Rights		nt 0	0	0	0	0	0	0	0	0	0	0	0	0	(
5.354.6 Shudunes & Improvements 0															
\$ 355.4 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
7 380.4 Treatment & Deposal Equipment 14,308 14,308 14,308 14,309 14,502			-				-			-					9
3 381.4 Plant Sewers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-			•				-				44.45
9 382 4 Outfall Sewer Lines 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
1894 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0		_			-			-	-			_		_	(
RECLAMED WATER TREATMENT FLANT				_	_		_	-	-	_	-	_	_	_	(
2 353.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Ü	Ü	v	Ü	· ·	U	Ü	U	U	U	U	U	
3 354.5 Structures & Improvements 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	(
3.71.5 Pumping Equipment 0 <td></td> <td>0</td> <td>ō</td> <td>0</td> <td>C</td>		0	0	0	0	0	0	0	0	0	0	0	ō	0	C
3 374.5 Reuse Distribution Reservoirs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
7. 380.5 Treatment & Disposal 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	0	0	0	0	(
3 381.5 Plant Sewers 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	(
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RECLAMED WATER DISTRIBUTION PLANT 352.6 Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		v	_			-		-				-	0	0	(
352.6 Franchises 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	(
3 354 6 Structures & Improvements 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
355.6 Power Generation Equipment 0	9 353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	. 0	0	0	0	C
386.6 Reuse Services 0 0 0 0 0 0 0 0 0	354.6 Structures & Improvements	0	0	0	0	0	0	Q	0	0	0	0	0	0	(
337.6 Reuse Maters & Meter Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Coo Coo. Concration Equipment	0	0	0	0	-		0	0	0	0	-	0	0	(
371.6 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•		•		-			•	0		-		•	(
375.6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0		-	Ü	U			•	•		U	•				(
389 6 Other Plant & Misc. Equipment 0				•	•	_	_		•	•	-		-	v	(
GENERAL PLANT 353.7 Land & Land Rights 0 0 0 0 0 0 0 0 0					-				-	-	-	-		-	(
333,7 Land & Land Rights 0 0 0 0 0 0 0 0 0		τ υ	U	U	Ü	Ü	0	0	Ü	U	Ü	U	U	0	(
2 354.7 Structures & Improvements 7,993 7,		0	0	0	0	0	0	0	0	۸	0	Δ.	0	0	(
3 390.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	-						-	-	-	_				
390.71 Computer Equipment 0 0 0 0 0 0 0 0 0 0 0 0 33 217 274 353 66 391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															7,99.
391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	-	-		-	-	_	-	_			-		68
392.7 Stores Equipment 0 0 0 0 0 0 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		o o	ŏ	ő	ŏ	ŏ			ō	ŏ	ŏ	0	ő	õ	Ċ
394.7 Laboratory Equipment 0 </td <td></td> <td>ient 0</td> <td></td> <td></td> <td>0</td> <td>_</td> <td></td> <td>ō</td> <td>0</td> <td>ō</td> <td>ō</td> <td>ō</td> <td>ō</td> <td>Ō</td> <td>(</td>		ient 0			0	_		ō	0	ō	ō	ō	ō	Ō	(
395.7 Power Operated Equipment 0	394.7 Laboratory Equipment		ő	ō	0	0		0	0	0	0	0	0	0	(
396.7 Communication Equipment 0	395.7 Power Operated Equipment	0	Ó	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 0 0 0 0 0 0	396.7 Communication Equipment	0	0	0	0	0	0	0		0	0	0	0	0	(
TOTAL 53,771 53,857 53,857 53,965 53,965 53,965 53,965 53,965 56,715 56,899 56,956 57,035 54,62			-		-					-				-	(
	2 398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Land & Land Rights 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011 1,011		53,771		~ · · · · · · · · · · · · · · · · · · ·	53,857	53,965	53,965								54,822
	4 Subtotal Land & Land Rights	1,011	1.011	1,011	1.011	1,011	1,011	1,011	1,011	1,011	1,011	1.011	1,011	1,011	1,011

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS

Florida Public Service Commission

Schedule: A-6 Page: 4 of 5 Preparer: Robert M. Griffin

The Act Prof. Year Prof. Ye	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
STATINGSE F. P. AMT STATINGSE F. AMT STATINGSE F. P. AMT S	ine Acct	Prior Year										• •	, ,	, -	Average
2 351 Ogenization		12/31/05	Jan	Feb_	war	Apr	Iviay	Jun	Jui	Aug	Sep	Oct	1400	Dec	вагапсе
3 325 Frankment Frankment 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 COLLECTION PLANT 0		0	0		0	-	0		0		0		0	0	0
G 350.2 Laked Stand Fights. 3.75 Sprungers designed suppressering. 4.75 Sprungers de		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 3542 Services & Indicomments 4.44						•									
9 350 2 Ower Generation Foughterin 0 0 0 0 0 0 0 0 0		_					-	-	-		-	-	-		4.500
9 900 2 Collection Sowers - Grady															4.390
10 50 12 Collection Sewers - Crawley 13,815 1				-	•	-		-						-	2,463
2 301.2 Services to Customers 48															14.488
3 Mar Flow Measuring Deliveries O O O O O O O O O		-		-	•		0		•		0	0	0	0	0
14 98.52 Flow Measuring Institutions 0 0 0 0 0 0 0 0 0															48
15 38 22 Other Plant & Minc. Equipment 0 0 0 0 0 0 0 0 0		_		-		-	-	•				-			0
18 SYSTEM PUMPNIX PLANT		•	-	•				-	-		-	•	-	-	0
17. 353.3 Land & Land Rights		U	U	U	U	U	U	U	U	U	U	U	U	U	U
18 36.4 Sinchures & Improvements		0	0	0	0	n	0	ο.	0	0	n	0	0	0	0
99 356.5 Power Generation Equipment 0 0 0 0 0 0 0 0 0		_					-								0
9, 270.3, Receiving Wells 1.515		_			_		_		_	-	_	-			Ö
2 389.3 Other Plan's Miss. Equipment 0 0 0 0 0 0 0 0 0											1,515		1.515	1,515	1.515
33 Teal Minimary 34 Te															12,005
24 35.34 Land & Land Rights 1,011 1,0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 304.4 Structures & Improvements 0		4.044		4.044											
18 18 18 18 19 18 18 18															
7 380.4 Treatment & Daposal Equipment 14.502		-				-	-	-		-		-			0
8 381 Plant Sewers		•		u	-		•	•	•	-			•		
93 393 A Outal Sewer Lines 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															0
0.389.4 Ohter Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_	ō	ō	ő	ō	ŏ	ŏ	-	-	-	ő	-	ő
2 33,5 Land & Land Rights 0 0 0 0 0 0 0 0 0		0		0	0	0	0	0	0	0	0	0	Ō	0	0
33 345 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 RECLAIMED WATER TREATMENT PLANT														
33 35 Power Generation Equipment 0 0 0 0 0 0 0 0 0				-	-	-	•	0		-		-	0		0
5 37.15 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-				-			-	-	-	_	-	-	0
18 345 5 Reyse Distribution Reservoirs 0 0 0 0 0 0 0 0 0	· · · · · · · · · · · · · · · · · · ·	-	-	-	_	-	-	•	-	-	-	-			0
17 189 5 Toalment & Disposal Equipment 0			•		-			~			•		-	•	0
18 381.5 Punt Sewers 0 0 0 0 0 0 0 0 0		•	-			-		•	_	-		_		•	0
18 38 5 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0		_						•	-		-	-		-	0
10 RECIAIMED WATER DISTRIBUTION PLANT								-	-	-		-			ŏ
12 30.5 Land & Land Rights 0 0 0 0 0 0 0 0 0		ıT	_	_	_	_	-		•	-	•	-	Ū		•
3 354.6 Structures & Improvements	41 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35.6 Power Generation Equipment 0 0 0 0 0 0 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
15 366 Reuse Services 0 0 0 0 0 0 0 0 0	i3 354.6 Structures & Improvements		0				0	0	0		0	•		•	0
Reuse Meters & Meter Installations 0 0 0 0 0 0 0 0 0			•		•	•	•	•	•		•				0
17 18 18 18 18 18 18 18		•		-		•		U		· ·	-	•			0
Red Str. S			-	-		•	•	•	U		-	-	-	-	0
389.6 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0		•				•	-	•	v	-	-		-	_	0
Second Content of Computer Equipment Second Content of Computer Equipment Second Content of C			-	-	-		-		•		-	-	-	-	0
23 354.7 Structures & Improvements 7.993 7		•	ŭ	Ū	v	•	•	•		•	ŭ	•	·	Ü	•
23 354.7 Structures & Improvements 7.993 7		0	0	O	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 0 0 0 0 0		7.993	7,993	7,993	7,993	7,993	7,993	7.993	7,993	7,993	7,993	7.993	7,993	7,993	7.993
55 391.7 Transportation Equipment 0 <t< td=""><td>53 390.7 Office Furniture & Equipment</td><td>_</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>~</td><td>0</td><td></td><td>-</td><td>-</td><td>0</td><td>0</td><td>0</td></t<>	53 390.7 Office Furniture & Equipment	_	0	0	0	0	0	~	0		-	-	0	0	0
56 392.7 Stores Equipment 0															521
57 393.7 Tools, Shop & Garage Equipment 0 <td></td> <td>0</td> <td>-</td> <td></td> <td>-</td> <td>_</td> <td>-</td> <td>_</td> <td>-</td> <td>0</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0</td>		0	-		-	_	-	_	-	0	-	-	-	-	0
58 394.7 Laboratory Equipment 0<		0	-		•		-	-	0	0			•	•	0
59 395.7 Power Operated Equipment 0 <t< td=""><td></td><td>-</td><td>-</td><td>-</td><td>•</td><td>-</td><td>-</td><td>-</td><td>0</td><td>U</td><td>•</td><td>•</td><td>•</td><td></td><td></td></t<>		-	-	-	•	-	-	-	0	U	•	•	•		
396.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•				•			0				•	0
81 397.7 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-						•		-	•	-	•		0
52 398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							_	_	_		-				0
		0					Ö	0	ō	0	-	-			ő
	63 TOTAL	57.035	57,035	57,035	57,066	57,066	57,191	57,213	57,213	57,213	57.213	57.213	57.213	83.054	59,136
	64 Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

5 of 5

Schedule Year Ending 12/31/07 Historical [] Projected [X]	Explanation; Pr	ovide the mon	th ending Adju	sted balances	for Sewer Pla	nt in Service by	y primary acco	unt for each m			Robert M. Griffi rear and the e		for the prior y	ear.
Line Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No. Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBLE PLANT					•		0	0	0	0	0	0	0	0
2 351.1 Organization 3 352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1 Other Plant & Misc. Equipment	0	0	0	0	0	o	Ö	0	0	0	0	0	ő	ő
5 COLLECTION PLANT	v	· ·	ŭ	·	·	·	•	· ·	v	·	v	ū		-
6 353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2 Structures & Improvements	6,377	6,377	6,377	6,571	6,571	6,571	6,765	6,765	6,765	6,959	6,959	6,959	7,153	6,705
8 355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2 Collection Sewers - Force 10 361.2 Collection Sewers - Gravity	2,463 22,559	2,463 22,559	2,463 22,559	2,463 23,652	2,463 23,652	2,463 23,652	2,463 24.745	2,463 24,745	2,463 24,745	2,463 25.838	2,463 25,838	2,463 25,838	2,463 26,931	2,463 24,409
11 362.2 Special Collecting Structures	22,559	22,339 N	22.559	23.032	23,032	23,032	24.743	24,743	24,743	25.656 N	25,636	25,656	26,931	24.409
12 363.2 Services to Customers	48	48	48	48	48	48	48	48	48	48	48	48	46	48
13 364 2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	ō	Ō	ō	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
16 SYSTEM PUMPING PLANT		_		_		_								_
17 353.3 Land & Land Rights 18 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3 Structures & Improvements 19 355.3 Power Generation Equipment	n	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3 Receiving Wells	1.515	1,515	1,515	1.515	1,515	1,515	1.515	1,515	1,515	1,515	1.515	1,515	1,515	1,515
21 371.3 Pumping Equipment	25.343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343
22 389 3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREATMENT AND DISPOSAL PLANT														
24 353.4 Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1.011	1,011	1,011	1,011	1,011	1.011
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 27 380 4 Treatment & Disposal Equipment	0 14,502	0 14,502	0 14,502	0 14,502	0 14,502	0 14,502	0 14.502	0 14,502	0 14,502	0 14.502	0 14,502	0 14,502	0 14,502	0 14,502
28 381.4 Plant Sewers	0	0	0	14,302	0	0	0	0	0	0	0	14,502	14,502	14,302
29 382.4 Outfall Sewer Lines	ő	ŏ	ő	0	ŏ	ő	ő	ŏ	ŏ	ŏ	ŏ	o	ő	ō
30 389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RECLAIMED 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 8 Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5 Power Generation Equipment 35 371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5 Reuse Distribution Reservoirs	0	o o	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5 Treatment & Disposal Equipment	o o	0	ŏ	ŏ	ő	ŏ	ő	ő	Ö	ő	o o	ő	0	0
38 381.5 Plant Sewers	0	0	ō	o	ō	0	0	0	0	0	ō	ō	ō	ō
39 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 RECLAIMED WATER DISTRIBUTION PLAN						_	_							
41 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 Land & Land Rights 43 354.6 Structures & Improvements	0	0	0 0	0	0	0	0	0	0	0	0	0	0	0
44 355.6 Power Generation Equipment	0	0	0	0	ő	0	0	0	0	0	0	0	0	0
45 366.6 Reuse Services	ő	ő	ŏ	0	0	0	0	0	Ô	0	0	0	0	0
46 367.6 Reuse Meters & Meter Installations	s 0	0	ō	0	ō	Ō	ō	0	ō	ō	ō	ō	ō	0
47 371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 GENERAL PLANT	0	0			0		0		•					_
51 353.7 Land & Land Rights 52 354.7 Structures & Improvements	7,993	7.993	0 7,993	0 7,993	7.993	0 7,993	0 7,993	0 7,993	0 7.993	0 7,993	0 7,993	7.000	0	0
53 390.7 Office Furniture & Equipment	7,993	7.995	7,993	0	7.993	7.993	7.995	7,993	7.893	7.993	7,993	7,993 0	7,993 0	7.993 0
54 390.71 Computer Equipment	1,243	1,268	1,300	1,362	1,412	1,452	1,491	1,521	1.548	1,597	1,623	1,648	1.679	1,473
55 391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ō	Ō
57 393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7 Power Operated Equipment 60 396.7 Communication Equipment	0	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	ő	0	0	0	0	0	0	0
. •														
63 TOTAL	83.054	83,079	83,111	84,460	84,510	84,550	85,876	85,906	85.933	87,269	87,295	87,320	88,638	85,462
64 Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1.011	1.011	1,011	1,011	1,011	1,011

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Page: Preparer:

Robert M. Griffin

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

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat	(6) e Year 2007	(9)
Line No.	Description Water	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
1	Plant in Service	12,401	466	12,867	2,127	14,995	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(6,558)	(102)	(6,660)	61	(6,599)	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	5,843	364	6,208	2,188	8,396	
	Sewer						
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	0	0	0	0	0	

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
		e 30, 2004 in accordance with PSC Ar	nendatory 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		
9	12/31/94 Balance		
	1995		
10	Additions		
11	Retirements		
12 13	Adjustments 12/31/95 Balance		
13	12/31/95 Balance		
	1996		
14	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		
29	12/31/99 Balance		

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

Florida Public Service Commission

Interlachen Lake/Park ManorSchedule:A-8Docket No. 060368-WSPage:2 of 2

Projected Test Year Ending 12/31/07 Preparer: Robert M. Griffin

Line No.	(1)	(2)	
No.		Water	Sewer
		Year End	Year End
Thak	Description	Balance	Balance
The D	alances for this system begin June 30, 20	004 in accordance with PSC Am	endatory Order
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		·
•			
00	2002		
38 39	Additions Retirements		
39 40	Adjustments		
41	12/31/02 Balance		
71			
	2003		
42	Additions		
43	Retirements		
44	Adjustments	50.500	24.000
45	06/30/04 Amend. Order Balance	56,593	31,380
	2004		
46	Additions	2,109	1,084
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	57,991	32,464
	2005		
50	Additions	4,265	2,182
51	Retirements	(6,266)	(1,114)
52	Adjustments	111	12
53	12/31/05 Balance	56,102	33,545
	2006		
54	Additions	5,281	2,313
55	Retirements	(5,394)	(5,371)
56	Adjustments	813	89
57	12/31/06 Balance	56,802	30,575
	2007		
58	Additions	6,380	3,353
59	Retirements	(2,732)	(852)
60	Adjustments	2,270	249
61	12/31/07 Balance	62,719	33,325
٠,	Supporting Schedules: A-9, A-10 (pp 2-5)	02,710	00,020

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Interlachen Lake/Park Manor

Docket No. 060368-WS

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

A-9 Schedule: 1 of 5 Page:

Robert M. Griffin Preparer:

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				al Base Yea			diate Year			d Rate Ye	
Line	Acct		Adjusted	Non-Used	& Useful	Adjusted	Non-Use	d & Useful	Adjusted	Non-Use	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	INITANIO	BLE PLANT						İ			
1			0	0.00%	ا م		0.00%	0	0	0.000/	0
2	301.1	Organization	0	0.00%	0 1	0	0.00%	0	0	0.00% 0.00%	0
3	302.1	Franchises			-	_					0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT						_ [
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,558	0.00%	0	2,671	0.00%	0	2,252	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	75	0.00%	0	378	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	(2,827)	0.00%	0	(2,743)	0.00%	0	(2,660)	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12		Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	5,380	0.00%	0	6,588	0.00%	0	7,796	0.00%	0
14		Pumping Equipment	3,840	0.00%	0	4,384	0.00%	0	5,183	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%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,638	0.00%	0	7,638	0.00%	0	7,638	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	. 0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	TRANS	MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	254	0.00%	0	508	0.00%	0	761	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	13,507	0.00%	0	13,962	0.00%	0	12,801	0.00%	0
27	331.4	Transm. & Distribution Mains	21,805	30.07%	6,558	22,477	29.63%	6,660	22,612	29.18%	6,599
28	333.4	Services	1,801	0.00%	0	1,906	0.00%	0	2,056	0.00%	0
29	334.4	Meters & Meter Installations	6,622	0.00%	0	3,915	0.00%	0	2,739	0.00%	0
30	335.4	Hydrants	0	30.07%	0	0	29.63%	0	0	29.18%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	GENER	AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	16	0.00%	0	453	0.00%	0	2,007	0.00%	0
38	341.5	Transportation Equipment	(2,443)	0.00%	Ō	(3,139)	0.00%	o l	(2.989)	0.00%	Ō
39	342.5	Stores Equipment	0	0.00%	0	(5,155)	0.00%	o i	(2,550)	0.00%	ő
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	o l	Ĭ	0.00%	ő	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	ŏ	ő	0.00%	ő	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0 1	ŏ	0.00%	ŏ	ŏ	0.00%	Ö
43	346.5	Communication Equipment	Ō	0.00%	o l	ō	0.00%	ŏ	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	ő	ĺ	0.00%	ő	Ö	0.00%	0
45	348.5	Other Tangible Plant	(711)	0.00%	0	(705)	0.00%	Ō	(680)	0.00%	0
46	TOT	AL	57,440	-	6,558	57,989	-	6,660	59,895		6,599
	Tatel	and and I and Diable		=			=				
	lotal	Land and Land Rights			0	0	=	0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor

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

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9 Page: 2 of

Page: 2 of 5 Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance_
1 INTANO	SIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	ő	ō	0	ő	ŏ	0	ő	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	ō	ő	ő	ő	ő	0	ő	ŏ	ñ	ő	ō
5 SOURC	E OF SUPPLY & PUMPING PLANT			•		v	ŭ	ŭ	Ü	v	v	ŭ	Ŭ	· ·	
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	n	0	0
7 304.2	Structures & Improvements	0	0	0	Ō	0	Õ	Ô	Ď	0	0	ō	ō	ō	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	Ō	ō	ō	ō	ō	ō	Ō	ō	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	Ô	0	0	0	0	0	0
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	o	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
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
16 WATER	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	0	0	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	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	AL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	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 TOTA	AL	0	0	0		0	0	0	0	0	0	_0	0	0	0
4.7	Ochor II aa I B I aa I B' b'						0	0		0	0	0	0	0	0
47	Subtotal Land & Land Rights	0	0	0	0	0			0						U

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 Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9
Page: 3 of 5
Preparer: Robert M. Griffin

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

	(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	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
4 INTANI	GIBLE PLANT														
1 INTAN 2 301.1	Organization	0	0	•		0					0			0	0
3 302.1	Franchises	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	U	0	U	U	0	U	0	U	0	Ü	U	Ü	U	U
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0			0	Ō	n
7 304.2	Structures & Improvements	2.481	2,494	2,507	2,520	2,533		0 2,558	0 2,571	0	0	0	0 2,622	2,635	2,558
8 305.2	Collect. & Impound Reservoirs	2,401	2,494	2,307	2,520	2,555	2,545 0	2,558	2,571	2,584 0	2,597 0	2,610		2,635 0	2,556
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	(2,868)	(2,861)	(2,854)	(2,848)	(2,841)	(2,834)	-		-		-		-	(2,827)
11 308.2	Infiltration Galleries & Tunnels	(2,500)	(2,801)	(2,654)	(2,040)	(2,041)	(2.034)	(2,827) 0	(2,820) 0	(2,813) 0	(2,806)	(2,799) 0	(2,792) 0	(2,785) 0	(2,027)
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	4,776	4,877	4,977	5,078	5,179	5,279	5,380	5,481	5,581	5,682	5,783	5,883	5,984	5,380
14 311.2	Pumping Equipment	3,738	3,754	3,771	3,787	3,179	3,820	3,836	3,853	3,869	3,886	3,763	3,918	3,985	3,840
15 339.2	Other Plant & Misc. Equipment	3,738	3,734	0	0	3,803	3,820	3,030	3,833	3,669	0,000	3,902	0	3,963	0,040
	R TREATMENT PLANT	v	U	v	U	U	U	U	U	U	U	U	U	U	U
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	n	0	0	n	0	0
18 304.3	Structures & Improvements	7.638	7.638	7.638	7,638	7,638	7,638	7,638	7,638	7.638	7,638	7,638	7,638	7.638	7,638
19 311.3	Pumping Equipment	0.000	0	0.000	7,030	0.000	7,030	0.030	0.000	7,038 N	7,030	7,030 O	0.00	0.000	0
20 320.3	Water Treatment Equipment	0	ō	n	0	a	0	0	Ô	o o	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	n	Ô	o o	ñ	0	Ö	0	ñ	ñ	ñ	0	0	n	0
	MISSION & DISTRIBUTION PLANT	· ·	· ·	Ü	· ·	· ·	v	Ū	·	0	· ·	Ü	•	Ū	ŭ
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	Õ	0	Ö	0	0	0	n	0	n	Õ	0	0	ő	0
25 311.4	Pumping Equipment	127	148	169	190	211	233	254	275	296	317	338	359	381	254
26 330.4	Distr. Reservoirs & Standpipes	13,192	13,244	13,297	13,349	13,402	13,454	13,507	13,559	13.612	13,664	13,717	13,769	13,821	13,507
27 331.4	Transm. & Distribution Mains	21,347	21,423	21,499	21,576	21,652	21,729	21,805	21,881	21,958	22,034	22,110	22,187	22,263	21.805
28 333.4	Services	1,778	1,782	1,785	1,789	1,793	1,796	1,800	1.804	1,807	1,811	1,815	1,818	1,831	1,801
29 334.4	Meters & Meter Installations	6,494	6,555	6,616	6,677	6,739	6,800	6,861	6.922	6,983	7,044	7,105	7,166	4,124	6,622
30 335.4	Hydrants	0,737	0,000	0,010	0,077	0,733	0,600	0,001	0.522	0,303	0	7.103	0,100	7,127	0,022
31 336.4	Backflow Prevention	0	0	0	0	0	0	o o	0	0	0	0	0	ő	ŏ
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	n	0	0	0
33 GENER		Ü	Ū	v	Ü	Ū	O	· ·	U	· ·	v	Ü	Ū	·	Ü
34 303.5	Land & Land Rights	0	0	0	0	0	n	0	Ω	0	0	0	0	n	0
35 304.5	Structures & Improvements	0	n	0	0	0	ñ	ñ	0	Ô	n	ñ	0	n	ō
36 340.5	Office Furniture & Equipment	0	n	ŏ	ő	ő	ŏ	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	Ô	0	0	ŏ	ō	ő	Ö	Õ	4	32	67	111	16
38 341.5	Transportation Equipment	0	0	o o	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3, 176)	(2,443)
39 342.5	Stores Equipment	0	0	0	0	0	0	0,170,	0	(0,110)	(0,7.0)	00	0,0,	0,0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	o o	0	o o	o o	0	0	0	n	n	n	o o	0
41 344.5	Laboratory Equipment	ñ	ő	ů.	0	ñ	ő	ő	Ô	ñ	n	Ö	0	ñ	ñ
42 345.5	Power Operated Equipment	ő	0	0	0	0	ñ	0	0	n n	ő	0	o o	ő	ő
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	n	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	o o	ō	0	0	0	0	0
45 348.5	Other Tangible Plant	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
	· ·														
46 TOT.	AL	57,991	58,343	58,694	55,870	56,221	56,573	56,925	57,276	57,628	57,984	58,363	58,749	56,102	57,440
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9 Page: 4 of 5

Preparer: Robert M. Griffin

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

1: 4- 1	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line Acct No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	ō	0	ō	ō	ō	O	ō	0	Ô	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	2,635	2,648	2,661	2.674	2,687	2,700	2,713	2,726	2,740	2,753	2,766	2,779	2,234	2,671
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	27	54	81	108	135	162	189	216	75
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	(2,785)	(2,778)	(2,771)	(2,764)	(2,757)	(2,750)	(2,743)	(2,736)	(2,729)	(2,723)	(2,716)	(2,709)	(2,702)	(2,743)
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	5,984	6,085	6,185	6,286	6,387	6,487	6,588	6,689	6,789	6,890	6,991	7,091	7,192	6,588
14 311.2	Pumping Equipment	3,985	4,052	4,118	4,185	4,251	4,318	4,384	4,451	4,518	4,584	4,651	4,717	4,784	4,384
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 WATER	R TREATMENT PLANT	-		-	-	•	_	•	-	•	-	-	-	_	
17 303.3	Land & Land Rights	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	7,638	7,638	7,638	7,638	7,638	7.638	7,638	7,638	7.638	7,638	7,638	7,638	7,638	7,638
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	Ô	0	ő	ō	Ô	0	Ô	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	0	0	ō	0	0	0	Õ	0	Ô	0	n	0	0	0
	MISSION & DISTRIBUTION PLANT			·	·	v	•	Ů	ŭ	ŭ	· ·	· ·	•		
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	n	0	0	0
24 304.4	Structures & Improvements	0	ō	Ô	ő	ō	0	Ö	ő	ő	0	ñ	ő	ñ	0
25 311.4	Pumping Equipment	381	402	423	444	465	486	508	529	550	571	592	613	634	508
26 330.4	Distr. Reservoirs & Standpipes	13,821	13,874	13,926	13,979	14,031	14,084	14,136	14,189	14,241	14,294	14,346	14,399	12,180	13,962
27 331.4	Transm. & Distribution Mains	22,263	22,339	22,416	22,492	22,568	22,648	22,443	22,527	22,612	22,411	22,500	22,589	22,393	22,477
28 333.4	Services	1,831	1,843	1,856	1,868	1,881	1,893	1,906	1,918	1,931	1,943	1,956	1,968	1,981	1,906
29 334.4	Meters & Meter Installations	4,124	4,172	4,220	4,269	4,317	4,365	3.869	3,920	3.970	3,476	3,528	3,581	3,089	3,915
30 335.4	Hydrants	.,	0	0	0	0	0	0,009	0	0,5,0	0, 0	0,520	0,001	0,000	0
31 336.4	Backflow Prevention	ñ	0	0	0	0	0	0	0	0	0	0	0	n	ō
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Õ
	AL PLANT	U	U	v	U	v	U	U	U	U	Ü	U	Ü	v	Ü
34 303.5	Land & Land Rights	0	0	0	0	n	n	0	0	0	٥	0	0	0	0
35 304.5	Structures & Improvements	ñ	o	0	0	0	n	n	n	0	n	0	0	0	n
36 340.5	Office Furniture & Equipment	0	0	ő	0	n	ő	0	n	0	ñ	0	0	0	o o
37 340.51	Computer Equipment	111	156	201	249	298	363	430	497	565	632	700	767	924	453
38 341.5	Transportation Equipment	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3.163)	(3.149)	(3.136)	(3,122)	(3,109)	(3,096)	(3.082)	(3,069)	(3,139)
39 342.5	Stores Equipment	(3,170)	(3,170)	(3,176)	(3,176)	(3,176)	(3,163)	(3,149)	(3,136)	(3,122)	(3,109)	(3,090)	(3,062)	(3,003)	(3,133)
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	n n
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
45 348.5	Other Tangible Plant	(711)	(711)	(711)	(711)	0 (711)	(709)	(707)	(704)	(702)	(700)	(698)	(696)	(693)	(705)
46 TOTA	A)	56,102	56,544	56,987	57,433	57,879	58,388	58,070	58,588	59.107	58,796	59.321	59,846	56,802	57,989
	· •	30,102	50,544	30,501	01,700	31,073	30,300	30,010	00,000	33,107	30,730	33,321	00,040	30,002	
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ending 12/31/07 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	0	0	0	0	0	0	0	Ō	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	Ō	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	2,234	2,252	2,270	2.233	2,252	2,271	2,234	2,253	2,273	2,236	2,256	2,276	2,240	2,252
8 305.2	Collect. & Impound Reservoirs	216	243	270	297	324	351	378	405	431	458	485	512	539	378
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	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,639)	(2,632)	(2,625)	(2,618)	(2,660)
11 308.2	Infiltration Galleries & Tunnels	0	0	0 -	0	0	0	0	0	0	0	0	0	0	
12 309.2	Supply Mains	0	Ő	ō	Ö	ő	Ö	ō	n	ñ	ō	o o	Ö	0	0
13 310.2	Power Generation Equipment	7,192	7,293	7,393	7,494	7,595	7.695	7,796	7,897	7,997	8,098	8,199	8,300	8,400	7,796
14 311.2	Pumping Equipment	4.784	4,850	4,917	4.984	5,050	5.117	5,183	5,250	5,316	5,383	5,449	5,516	5,583	5.183
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0,100	0	0,5.0	0	0, 1.0	0,0.0	0,000	0
	R TREATMENT PLANT	•	v	•	•	•	ŭ	Ü	ŭ	v	ŭ	ŭ	v	· ·	-
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	Ō	0	0	n	0
18 304.3	Structures & Improvements	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0,000	0.000	0	0.000	0.00	0.000	0
20 320.3	Water Treatment Equipment	0	n	0	ő	0	0	0	0	0	0	0	0	0	ñ
21 339.3	Other Plant & Misc. Equipment	n n	n	0	Ô	n	0	0	0	n	n	0	0	0	ñ
	MISSION & DISTRIBUTION PLANT	· ·	· ·	U	Ü	Ü	· ·	o	· ·	· ·	· ·	v	O	v	•
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	n
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	ñ
25 311.4	Pumping Equipment	634	656	677	698	719	740	761	782	804	825	846	867	888	761
26 330.4	Distr. Reservoirs & Standpipes	12,180	12,284	12,387	12,491	12,594	12,698	12,801	12,905	13,009	13,112	13,216	13,319	13,423	12,801
27 331.4	Transm. & Distribution Mains	22,393	22,487		22,460	22,557	22,654	22,537	22,637	22,738	22,624	22,728	22,832	22,722	22,612
28 333.4	Services			22,581											2,056
29 334.4	Meters & Meter Installations	1,981	1,993	2,006	2,018	2,031	2,043	2,056	2,068	2,081	2,093	2,106	2,118	2,131	2,739
30 335.4	Hydrants	3,089 0	3,144	3,198	2,846	2,902	2,959	2,609	2,667	2,726	2,378 0	2,439 0	2,500	2,154 0	2,739
31 336.4	Backflow Prevention		0	0	0	0	0	0	0	0	•		0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT	U	0	0	0	0	0	0	0	0	0	0	U	U	U
34 303.5	Land & Land Rights				0	0		•		0		0	•		0
35 304.5		0	0	0	•		0	0	0	U	0	•	0	0	0
36 340.5	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	-
	Computer Equipment	924	1,085	1,250	1,423	1,602	1,786	1,975	2,168	2,364	2,566	2,772	2,981	3,194	2,007
38 341.5	Transportation Equipment	(3,069)	(3,056)	(3,042)	(3,029)	(3.015)	(3,002)	(2,989)	(2,975)	(2,962)	(2,948)	(2,935)	(2,922)	(2,908)	(2,989)
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	(693)	(691)	(689)	(687)	(685)	(682)	(680)	(678)	(676)	(673)	(671)	(669)	(667)	(680)
46 TOT	AL_	56,802	57,483	58,168	58,184	58,890	59,600	59,639	60,365	61,093	61,152	61,896	62,644	62,719	59,895

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS

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

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Preparer: Robert M. Griffin

		(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interm	(6) ediate Year	(7) 2006	(8) Projecte	(9) ed Rate Yea	(10) ar 2007
Line	Acct		Adjusted		d & Useful	Adjusted		d & Useful	Adjusted		d & 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	0	0.00%	0	0	0.00%	0	0	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		0.000/						0.000/	
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7 8	354.2 355.2	Structures & Improvements Power Generation Equipment	2,847 0	0.00% 0.00%	0	2,943 0	0.00% 0.00%	0	2,505 0	0.00% 0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	19	0.00%	0	96	0.00%	0
10	361.2	Collection Sewers - Gravity	8,232	0.00%	0	8,443	0.00%	0	7,452	0.00%	0
11	362.2	Special Collecting Structures	0,232	0.00%	ő	0,443	0.00%	0	7,432	0.00%	0
12	363.2	Services to Customers	(22)	0.00%	ő	(20)	0.00%	ő	(19)	0.00%	Ö
13	364.2	Flow Measuring Devices	`,	0.00%	0	(_0)	0.00%	ō	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	Ö	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	SYSTEM	M PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,044	0.00%	0	1,121	0.00%	0	1,173	0.00%	0
21	371.3	Pumping Equipment	7.020	0.00%	0	6,918	0.00%	0	4,708	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	353.4	MENT AND DISPOSAL PLANT	0	0.000/	0		0.000/	•	_	0.000/	0
24 25	354.4	Land & Land Rights Structures & Improvements	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	11,835	0.00%	0	12,525	0.00%	0	13,331	0.00%	0
28	381.4	Plant Sewers	0	0.00%	ő	12,020	0.00%	0	15,551	0.00%	0
29	382.4	Outfall Sewer Lines	Ō	0.00%	Ö	ŏ	0.00%	ő	Ō	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	Ō	0	0.00%	0
31	RECLAI	MED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		Structures & Improvements	1,785	0.00%	0	1,785	0.00%	0	1,785	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	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38 39	381.5 389.5	Plant Sewers Other Plant & Misc. Equipment	0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	0
40		IMED WATER DISTRIBUTION PLANT	U	0.00%	U	· ·	0.00%	0	· ·	0.00%	0
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42		Land & Land Rights	ŏ	0.00%	0	Ĭ	0.00%	0	ő	0.00%	0
43	354.6	Structures & Improvements	Ö	0.00%	ő	Ĭŏ	0.00%	Ő	ŏ	0.00%	Ö
44	355.6	Power Generation Equipment	ō	0.00%	Ō	ŏ	0.00%	Ö	ő	0.00%	ő
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	Ó	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50 51		AL PLANT	•	0.0007	•	_	0.000	•	_	0.000	•
51 52	353.7 354.7	Land & Land Rights	350	0.00%	0	0	0.00%	0	0	0.00%	0
52 53		Structures & Improvements Office Furniture & Equipment	250 0	0.00% 0.00%	0	500 0	0.00%	0	750	0.00%	0
54	390.71	Computer Equipment	2	0.00%	0	50	0.00% 0.00%	0	0 220	0.00% 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	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	ő	0.00%	0	0	0.00%	0	Ö	0.00%	0
59	395.7	Power Operated Equipment	ő	0.00%	0	ŏ	0.00%	0	0	0.00%	0
60		Communication Equipment	0	0.00%	0	ŏ	0.00%	0	Ö	0.00%	ő
61	397.7	Miscellaneous Equipment	0	0.00%	0	ő	0.00%	Ō	o	0.00%	ő
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	Ō	Ŏ	0.00%	Ō
									L		-
63	TOT	AL	32,993		0	34,283		0	32,001	•	0
64	Total	Land and Land Rights	0		0	0	-	0	0	•	0
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recommended pable	alance	
Service of Sewer Accumulated Depreciation by Printally Account	Test Year Average balance	otorinohom totaline and advanta

Interlachen Lake/Park Manor Docket No. 060368-wS Test Year Ending 12/31/05 Historical [X] Projected []

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Florida Public Service Commission

NGIBLE PLANT Organization Franchias Misc. Equipment Franchias Misc. Equipment ECTION PLANT COIGNED STANT Collection Sewers - Force Collection Sewers - Gravity Services to Customers Flow Measuring Deverces Flow Measuring Measuring Flow M	000 0000000000000000000000000000000000	Apr.	A6W	000000000000000000000000000000000000000		d w	TO 000 000 000 000 000 000 000 000 000 0	000 00000000000000000000000000000000000	
Grandises Other Plant & Masc. Equipment Land & Land Rephis Structures & Improvements Collection Sewers - Grady Special Collection Sewers - Grady Other Plant & Misc. Equipment - Grady & Land Rights Structures & Improvements - Grady Structures & Improvements - Grady & Land Rights Structures & Improvements - Grady & Disposal Equipment - Grady & Land Rights Outer Plant & Misc. Equipment - Grady & Disposal Equipment - Grady & Land Rights - Grady & Disposal Equipment - Grady & Land Rights - Grady & Disposal Equipment - Grady & Land Rights - Grady & Disposal Equipment - Grady & Disposal & Grady & Dispo	000 000000000 000000 000000				000 000000000 000000 0000000 0			000 000000000 000000 00000	
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Collection Severs: - Grauty Special Collection Severs: - Grauty Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment Land & Land Rights Power Generation Equipment Receiving Wells Pumping Equipment Other Plant & Misc. Equipment Collection Structures & Improvements Flower Generation Equipment Collection Structures & Improvements Flower Generation Equipment Flower Generation Equipment Other Plant & Misc. Equipment Flower Generation Equipment Flower Generation Equipment Treatment & Disposal Equipment Flower Generation Equipment Treatment & Misc. Equipment Flower Generation Equipment Flower Gener				000000 000000 000000	0000000 000000 0000000 0				
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Flow Measuring Installations Other Plant & Make, Equipment Land & Land Rights Structures & Improvements Power Generation Equipment Power Generation Equipment Cother Plant & Mise, Equipment Other Plant & Mise, Equipment Other Plant & Mise, Equipment Other Plant & Mise, Equipment Teadnert & Disposal Equipment Other Plant Sweets Structures & Improvements Outfall Sewert Lines Outfall Sewe				000 000000 000000	••• 0•••• 0•••• 0			000 00000 00000	••• •••••
Other Plant & Misc. Equipment Land & Land Rights Structures & Improvements Structures & Improvements Pumping Equipment Receiving Wells Pumping Equipment Other Plant & Misc. Equipment Outfall Sewert Lines					•• ••••• ••••• •			•• ••••• ••••	•• •••••
Land & Land Rights Fecality Wells Power Generation Equipment Recaining Wells Pumping Equipment Other Plant & Misc Equipment Chief Plant & Misc Equipment Tradment & Disposal Equipment Tradment & Misc Equipment Other Plant & Misc Equipment Other Plant & Misc Equipment Contain Sewer Innes Other Plant & Misc Equipment	> 000000 0000000 000				> 000000 0000000 0			0 000000 00000	
Land & Land Rights Structures & Improvements Power Generation Equipment Receiving Wells Pumping Equipment Other Plant & Miss. Equipment Other Plant & Miss. Equipment Other Plant & Miss. Equipment Land & Land Rights Structures & Improvements Power Generation Equipment Treatment & Disposal Equipment Outfall Sewert Lines Other Plant & Miss. Equipment				000000	000000 0000000 0			00000 00000	00000 000000
Siructures & Improvements Receiving Wells Pumping Edulpment Other Plant & Miss. Equipment Other Plant & Miss. Equipment Other Plant & Miss. Equipment I and & Land Rights Stuckures & Improvements Fower Centration Equipment Outfall Sewer Lines Out					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Power Generation Equipment Ceneration Equipment Ceneration Wells Purpling Equipment Outher Plant & Miss. Equipment Onther Plant & Miss. Equipment Ceneration Disposal Parameters & Improvements Plant Sewers & Improvements Plant Sewers Ceneration Equipment Outher Plant & Miss. Edui	0000 0000000 000			0000 000000	,0000 000000 0				> > > > > > > > > > > > > > > > > > > >
Receiving Welsts Processing Welsts Purpling Equipment Other Plant & Misc. Equipment Other Plant & Misc. Equipment Land & Land Rights Structures & Improvements Power Generation Equipment Treatment & Disposal Equipment Plant Sewers Outlail Sewer Innes Outlaid Sewer In	000 0000000 000			· · · · · · · · · · · · · · · · · · ·	000000000000000000000000000000000000000				
Pumping Edupment Other Plant & Miss. Equipment Other Plant & Miss. Equipment Land & Land Rights Stuckures & Improvements Stuckures & Improvements Ower Charles & Edupment Treatment & Disposal Equipment Outhall Sewer Lines Other Plant & Miss. Equipment Outhall Sewer Lines Other Plant & Miss. Equipment Ond Rights Stuckures & Improvements				0000000	00 0000000 0			000000	
Unter Plant & Misc. Equipment Unter Plant & Misc. Equipment Land & Land Rights Structures & Improvements Power Generation Equipment Treatment & Disposal Equipment Plant Sweers Other Plant & Misc. Equipment Land & Land Rights Other Plant & Misc. Equipment Other Plant & Misc. Equipment	0 0000000 000			0 000000	0 0000000 0			0 0000	• • • • • • • • • • • • • • • • • • • •
Transfer and Expose Park I and 8 Land 8 Land 8 Land 8 Rights Structures & Improvements Power Generation Equipment Plant Sewers Outfall Sewer I ines Outfall Sewer I REAT REATMENT PLANT Outfall Sewer I ines Outfall Sewer	•••••			000000	0000000			0000	000000
Structures & Improvements Power Ceneration Equipment Treatment & Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant & Misc. Equipment Cher Plant & M				000000	00000000			9000	000000
Outcours a Improvements Power Generation Equipment Treatment & Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant & Misc. Equipment Land & Land Rights Structures & Improvements Outcourse & Improvements	00000 000			00000	000000			0000	••••
Treatment & Disposal Equipment Plant Sewers Order Institute of Outfall Sewer Index Other Plant & Misc. Equipment Other Plant & Misc. Equipment Ofter Plant & Land Rights Ofter Plant & Land Rights Ofter Plant & Land Rights				00000	00000 0			000	0000
Plant Sewers Outfall Sewer Lines Ourfall Sewer Lines Other Plant & Misc. Equipment Land & Land Rights Structures & Improvements 0				0000	0000 0			0 0	9900
Outfall Sewer Lines Outfall Sewer Lines Other Plant & Miss. Equipment Other Plant & Miss. Equipment Other Plant Regular Land & Land Regils Structures & Improvements Other	000 000			000	0000			<	000
Other Plant & Misc. Equipment 0 Addied Water REATMENT PLANT Land & Land Rights 0 Structures & Improvements 0	0000			00	000			n	0 0
AIMED WATER TREATMENT PLANT Land & Land Rights Structures & improvements 0	000			5	• 0			0 (
Land & Land Rights 0 Structures & Improvements 0	000				0			0	o
Structures & Improvements 0	00			_	,			•	¢
	0				c			-	> 0
Power Generation Equipment 0				o c	o c			> 0	> 0
Pumping Equipment 0	0		, c	0 0	o c			> c	0 0
Reuse Distribution Reservoirs 0	0		0	0 0	o c			0	0 0
Treatment & Disposal Equipment 0	0		0	0 0	0 0		0 0	> 0	- c
0	0		0	0	. 0			o c	• •
389.5 Other Plant & Misc. Equipment 0 0	0		0	0	0			o c	o c
Errodion									,
0 (0			0	0			0	0
Stricture & Improvement	0			0	0			0	0
	0 0	0	0	0	0	0	0	0	0
Reise Services	> 0			0	0			0	0
Reitse Meters & Meter Institutions	-			0	0			0	0
Pumping Equipment	0 0	0		0	0			0	0
Reuse Transmission & Distr Sve	0 0	0		0 (0			0	0
Other Plant & Misc Foundary	0 0	0		0	0			0	0
RAI PI ANT	n	0	-	0	0			0	0
and Brobts	•	•							
Strictures & Improvements	0	0		0	0			0	0
Office Fireding 9 Parisment	D (0		0	0			0	0
Office Fullificate & Equipment ()	0	0		0	0			0	0
Topogodist Chapmen	0	0		0	0			0	0
Comment Equipment	0			0	0			0	0
Stores Equipment	0			0	0			0	0
lools, Shop & Garage Equipment 0	0			0	0			0	0
Laboratory Equipment 0	0			0	0				
Power Operated Equipment 0	0			0	0			0	0
Communication Equipment 0	0			0	C				· c
	0	0	0	0	0			o c	o c
	0			0	0	0 0	0	0	0
TOTAL									
	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 0	0	0	0

Test Year Average balance

Interlacher Lake/Park Manor Docket No. 060368-WS
Test Year Ending 12/31/05
Historical | X | Projected [

Florida Public Service Commission

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.

Historical X]	Projected []	Explanation: Pro	ovide the mon	ın enaing Adju	sted balances	toi Sewei Acc	unioated Depi	recialion by pir	mary account	ioi eacii nioni	norme rest	ear and the er	iding balance i	or the phor y	
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
	BLE PLANT														_
	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Land & Land Rights Structures & Improvements	2,778	2,789	2,801	2,812	2.824	2,835	2,847	2,859	2.870	2,882	2,893	2,905	2,917	2,847
	Power Generation Equipment	2.770	2.709	2,001	2,012	2.024	2.000	2,047	2,039	2.070	2,002	2,050	2,303	2,311	2,047
9 360.2	Collection Sewers - Force	0	0	ŏ	0	ñ	0	ő	0	0	0	Ö	ñ	0	Ö
10 361.2	Collection Sewers - Gravity	8,078	8,104	8,129	8.155	8,181	8,206	8.232	8.257	8.283	8.308	8,334	8,359	8.385	8,232
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0.000	0	0	0	0
12 363.2	Services to Customers	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(21)	(21)	(21)	(21)	(22
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
	I 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	0	0	0	0	0	0		0		0	0	0	0	0
20 370.3	Receiving Wells	1.002	1,009	1,016	1,023	1.030	1,037	1,044	1,051	1,058	1,065	1.072	1,079	1.086	1.044
21 371.3 22 389.3	Pumping Equipment Other Plant & Misc. Equipment	6.918 0	6,967 0	7,016 0	7,066 0	7,115 0	7,164 0	7,214 0	7.263 0	7.312 0	6.732 0	6.782 0	6,833 0	6,883 0	7,020 0
	MENT AND DISPOSAL PLANT	v	U	V	U	U	U	U	U	U	U	v	U	U	U
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4	Structures & Improvements	ő	0	ő	ő	0	o o	0	0	0	o o	ŏ	ő	0	0
	Power Generation Equipment	0	ō	0	ŏ	0	0	ŏ	ō	ō	ő	ŏ	0	o o	o o
27 380,4	Treatment & Disposal Equipment	11,801	11,867	11,720	11,786	11,585	11,652	11,719	11,786	11,853	11,921	11,988	12,055	12,122	11,835
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
	Other Plant & Misc. Equipment	0	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	0
33 354.5	Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1.785	1.785	1,785	1,785	1,785	1.785
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	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Plant Sewers	0	0	0	0	-	0	0	0	0	0	0	0	0	0
	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	U	U	U	U	0	U	U	U	0	U	U	U	U	U
	Franchises	0	n	0	0	n	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	ň	0	0	o o	ō	ő	ő	0	o o	0	ő	o o	o o
43 354.6	Structures & Improvements	0	ő	0	0	ő	0	0	0	0	0	0	0	ő	ő
44 355.6	Power Generation Equipment	ő	ő	o o	ő	ō	ő	ō	Õ	ő	0	0	ō	0	ō
	Reuse Services	ő	ō	ō	ō	ō	ō	0	ō	ō	ō	0	0	ō	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
47 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 GENERA	AL PLANT														
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	125	146	167	188	208	229	250	271	292	313	334	354	375	250
53 390.7	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	3	7	12	2
55 391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7	Stores Equipment	U	0	0	0	0	0	0	0	Ü	0	0	0	0	0
	Tools, Shop & Garage Equipment	0	0	0	0	υ 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	0
59 395.7 60 396.7	Power Operated Equipment 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
	Other Tangible Plant	0	ő	ő	ő	ő	0	0	0	o o	ő	0	0	0	0
OE 330.1	Care rangiole right								•		_				
63 TOTA	AL	32,464	32,645	32,612	32,793	32,706	32,887	33,069	33,251	33,432	32,984	33,170	33,357	33,545	32,993
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

30

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Florida Public Service Commission

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical () Projected (X)

Schedule: A-10 Page: 4 of 5

Page: 4 of 5
Preparer: Robert M. Griffin

storical [] Projected [X] Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
ine Acct No. No.	Account Name	Prior Year 12/31/05	_Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	GIBLE PLANT								_				_		
2 351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 389.1 5 COLLE	Other Plant & Misc. Equipment CTION PLANT	0	U	0	U	U	U	U	U	0	U	U	U	U	O
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	Ð	0	0	0
7 354.2	Structures & Improvements	2,917	2,928	2,940	2,951	2,963	2,974	2,986	2,998	3.009	3.021	3.032	3,044	2,496	2,943
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	0	0	0	0	0	7	14	21	27	34	41	48	55	19
10 361.2	Collection Sewers - Gravity	8,385	8,411	8,436	8,462	8,487	8,513	8,538	8.564	8,590	8,615	8,641	8,666	7,452	8,443
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	C
2 363.2	Services to Customers	(21)	(21)	(21)	(21)	(21)	(21)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	O
4 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	C
5 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	С
	M PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 353.3 18 354.3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 355.3	Power Generation Equipment	n	0	o o	0	n.	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	1,086	1.093	1,100	1,107	1,114	1,119	1,123	1,127	1,131	1,135	1.140	1,144	1,148	1,121
21 371.3	Pumping Equipment	6.883	6,934	6,984	7,035	7,085	7.135	7,186	7,236	7,287	7,337	7,388	7.438	4,004	6,918
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREAT	MENT AND DISPOSAL PLANT														
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4	Power Generation Equipment	0	0	0	0	0	O	0	0	0	0	0	0	0	0
27 380.4	Treatment & Disposal Equipment	12,122	12,189	12,257	12,324	12,391	12,458	12,525	12,592	12,659	12,727	12,794	12,861	12,928	12,525
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 IMED WATER TREATMENT PLANT	U	0	0	0	U	0	0	U	0	0	U	U	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	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1.785	1,785	1,785	1,785	1,785
34 355.5	Power Generation Equipment	0	0.,,00	0	0	0	0	0	0	0	0,,,0	0	1,755	1,105	1,705
35 371.5	Pumping Equipment	0	ő	ō	ō	o o	ő	ő	Õ	ő	Õ	0	o o	0	ő
36 374.5	Reuse Distribution Reservoirs	0	0	Ō	0	o	0	Ō	ō	ō	Ô	ō	ō	ő	ō
37 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IMED WATER DISTRIBUTION PLANT														
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6 44 355.6	Structures & Improvements	0	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	ő	0	o	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	ŏ	ő	ő	ő	ō	ő	ő	ŏ	ő	0	ő	o o	ň	o o
48 375.6	Reuse Transmission & Distr. Sys.	ō	ō	0	Ō	ō	0	ō	ő	ō	0	ō	ő	0	o
49 389.6	Other Plant & Misc. Equipment	0	ō	ō	Ō	ō	ō	ō	ō	0	ŏ	ő	ō	0	0
50 GENER	RAL PLANT									-		-		-	_
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & improvements	375	396	417	438	459	479	500	521	542	563	584	604	625	500
53 390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390.71	Computer Equipment	12	17	22	27	33	40	47	54	62	69	77	84	101	50
55 391.7	Transportation Equipment	0	0	0	0	ō	0	0	0	0	0	0	0	0	0
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 394.7 59 395.7	Laboratory Equipment	υ 0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7 60 396.7	Power Operated Equipment Communication Equipment	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
5 <u>2</u> 550.1	and anglore right	Ü	J	•	•	U	•	v	v	U	v	U	v	U	U
	'Δ1	33,545	33,732	33,920	34,108	34,296	34,490	34,684	34,878	35,072	35.266	35.460	35,654	30.575	34,283
63 TOT	AC	0010.0													

0	0	0	0	0	0	0	0	0	0	0	0	0	0	Subtolal Land & Land Rights		1 9
32,001	33,325	33,230	32,925	32,620	32,528	32,227	31,926	31,838	11,541	31,244	31,161	898.00	378,0E	ַ <u>ֿ</u>	ATOT	63
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Tangible Plant	7.865	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Miscellaneous Equipment	7 7 6 5	
0	ő	0	ŏ	0	0	Ö	0	0	0	0	0	0	0	Power Operated Equipment Communication Equipment	7.368	
0	0	0	0	ő	0	0	0	Ö	ő	ő	ő	ő	0	Laboratory Equipment	7.89£	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Tools Shop & Garage Equipment	7.565	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Stores Equipment	7.565	
0 250	0 0 0	72E 0	\$0€ 0	185 0	0 0	7.5.2 0	0	0	0	0	0	0	0	Transportation Equipment	7,165	
0.50	0	0	0	0	0	0	912	96t	0 271	0 9G1	0	0 611	101	Computer Equipment	17.066	
057	978	824	833	813	Z6Z	111	057	627	807	889	Z99	91/9	979	Structures & Improvements Office Fumiture & Equipment	7,066	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Land & Land Rights	7.636	
												-	-	AL PLAUT		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	3.685	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reuse Transmission & Distr. Sys.	3.275	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pumping Equipment	9.17.5	LÞ
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reuse Meters & Meter Installations	9.79€	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reuse Services	3.336	
Ö	Ö	ő	Ö	0	0	ő	0	0	o	0	0	0	0	Structures & Improvements Power Generation Equipment	9.556	
0	0	0	O	Ö	ō	ō	Ö	ő	Ö	0	0	0	0	Land & Land Rights	353.6 354.6	
0	0	0	0	0	0	0	0	0	0	o	0	Ö	o o	Franchises	352.6	
_														TUAJA NOITUBIAT & ID A STAW DEMI		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	3.685	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Sewers	3.185	86
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment & Disposal Equipment	3.085	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reuse Distribution Reservoirs	3.478	
0	ō	0	0	0	0	ů.	0	D	0	0	0	0	0	Power Generation Equipment Pumping Equipment	3.17.5	
387,1	387,1	1,785	387,1	1,785	₹87,1	387,1	887, r	887.1	887,1	887.1	287.1	887,f	287.1	Structures & Improvements	3.686	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Land & Land Rights	3.53.5	
														TNAJ9 TNEATMENT PLANT	KECLA	31
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	₽.68€	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Outfall Sewer Lines	⊅. S8£.4	58
155,61	457,E1	799,£1 0	965,61	SE3,E1	394.E1 0	866,61 0	155.51 0	13,264 0	7 61, E1 0	0	0	0	0	Plant Sewers	4.185	
0	0	0	0	0	0	000.51	0	13 264	201.61	13,129	13,062	966,S1	0 826,S1	Treatment & Disposal Equipment	380.4	
0	0	ō	Ö	Ö	Ö	ō	0	0	0	0	0	0	0	Structures & Improvements Power Generation Equipment		
0	0	0	0	0	0	0	0	o	0	o	0	0	0	Land & Land Rights	4.686 A ARE	
											-		•	MENT AND DISPOSAL PLANT	IKEAI	57
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	5.685	
807,4	514,8	6,295	871,8	9,060	£46,4	4,826	807,4	166,4	474,4	4,356	4,239	4,122	4,004	Pumping Equipment	5.175	
ετι.!	0 661,1	0 461,1	1,190	0 881,1	0 1,182	0 871,1	£71,1	691,1	391,1	191,1	731,1	1,152	841,1	Receiving Wells	5.075	50
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment	5.255	
o o	ő	0	Ö	0	0	0	0	0	0	0	0	0	0	Land & Land Rights Structures & Improvements	354.3	
						•	· ·	Ü	Ü	v	U	Ü	U	TVALIG PLANT	353.3	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	389.2	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Flow Measuring Installations	3.285	
0	0	0	0	0	,0	0	,0	.0	0	0	0	0	0	Flow Measuring Devices	3.485	13
(er)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(50)	(SO)	(SO)	(50)	Services to Customers	2.E3E	
284,7	075,7	774,7	624,7	18E,7	164,7 0	544,7	66£,7 0	018,7 0	0 99*'\	0	0	0	0	Special Collecting Structures	3.535	
96	751	130	153	911	601	501	96	68	28	27 224,7	88 88,7	59 7,494	88 884,7	Collection Sewers - Gravity Collection Sewers - Gravity	3.135	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment Collection Sewers - Force		8
2,505	2,483	2,520	2,502	2,484	2,522	2,504	784,5	2,525	2,508	2,491	0£6.S	2,513	2,496	Structures & Improvements		Z.
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Land & Land Rights		9
•							_	_						ECTION PLANT		S
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	1.685	Þ
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Franchises		ε
3	5	0	U	U	U	U	U	U	U	0	0	0	0	Organization		2
Balance	рес	VOV	taO	dəs	δn∀	inc	unc	ЛеW	ηdΑ	Mar	Feb	net	15/31/06	GIBLE PLANT		No.
Average											4-3		Prior Year		155A :	
(31)	(41)	(51)	(15)	(11)	(01)	(6)	(8)	(7)	(9)	(ç)	(4)	(5)	(z)	(1)	•	'

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

Schedule: A-10 Page: 5 of 5 Preparer, Robert M. Griffin 24 of the Projected Rate Year a

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

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

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11 Page: 1 of 2

Preparer: Robert M. Griffin

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

	(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 Ame	ndatory Order
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance		
5 6 7	1994 Additions Adjustments 12/31/94 Balance		
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance		
14 15 16	1997 Additions Adjustments 12/31/97 Balance		
17 18 19	1998 Additions Adjustments 12/31/98 Balance		
20 21 22	1999 Additions Adjustments 12/31/99 Balance		

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

Florida Public Service Commission

Docke	achen Lake/Park Manor et No. 060368-WS sted Test Year Ending 12/31/07		Schedule: Page: Preparer:	A-11 2 of 2 Robert M. Griffin
Explai	nation: Schedule A-11 continued			
Line No.	(1) Description alances for this system begin June 30, 2	(2) Water Year End Balance	SC Amen	(3) Sewer Year End Balance
23	2000 Additions Adjustments 12/31/00 Balance		-	
	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	64,790	-	724
35 36 37	2004 Additions Adjustments 12/31/04 Balance	1,379 0 66,169	_	0 0 724
38 39 40	2005 Additions Adjustments 12/31/05 Balance	1,379 <u>0</u> 67,548	-	0 0 724
41 42 43	2006 Additions Adjustments 12/31/06 Balance	2,759 0 70,307	-	0 0 724
44 45	2007 Additions Adjustments	0	_	0 0

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

46 12/31/07 Balance

724

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page:

A-12 1 of 5

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Lin	0		al Base Ye			ediate Yea			d Rate Ye	
No		Adjusted Balance	%	ed & Useful	Adjusted Balance	Non-Us %	ed & Useful	Adjusted		ed & Useful
	WATER	Dalance	70	Amount	Balance	%	Amount	Balance	%	Amount
	Cash CIAC:									
1	Water Treatment Equipment	47,729	0.00%	0	48,698	0.00%	0	49,398	0.00%	0
2	Meter Fees	7,735	0.00%	o l	7,860	0.00%	ŏ	7,950	0.00%	0
3	Main Extension Charge	8,259	0.00%	ŏl	8,760	0.00%	o l	9,207	0.00%	0
4	Service Installation Fees	3,294	0.00%	0	3,609	0.00%	0	3,753	0.00%	Ö
5	Total Cash CIAC	67,018	-	0	68,928	-	0	70,307	-	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	67,018		0	68,928	-	0	70,307	-	0
	SEWER									
13	Cash CIAC: Treatment & Disposal Equipment	0	0.00%	ر م	•	0.000/			0.000	
14	Other	0	0.00%	0	0	0.00% 0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00% 0.00%	0
16	Service Installation Fees	724	0.00%	0	724	0.00%	ő	724	0.00%	0
			0.00%		724	0.00%			0.00%	U
17	Total Cash CIAC	724		0	724		0	724		0
	Property CIAC:									
18		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 24	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Services Reuse Transmission & Dist Mains	0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00% 0.00%	0	0 0	0.00% 0.00%	0 0
27	Total Property CIAC			- 0	0	_	0	0	_	0
28	, ,	704	_							
28	Total Sewer CIAC	724		0	724	=	0	724	-	0

Test Year Ending 12/31/05

Schedule: A-12

Page: 2 of 5
Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	C		0
	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	C	-	0
	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	C		0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	C	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	c	0	0
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	C	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	O	-	0
	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	C		0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	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	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	-	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	•	0
20	Collection Sewers- Gravity	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
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	•	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
24	Reuse Services	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
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Test Year Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12 Page: 3 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	_Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	47,299	47.299	47,299	47,299	47,299	47,999	47,999	47,999	47,999	47,999	47,999	47,999		47,729
2	Meter Fees	7,680	7,680	7,680	7,680	7,680	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,735
3	Main Extension Charge	8,171	8,171	8,171	8,171	8,171	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,259
4	Service Installation Fees	3,020	3,020	3,020	3,020	3,020	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,294
5	Total Cash CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
	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	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67.548	67,548	67,548	67,548	67,018
	SEWER														
	Cash CIAC:														
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	ō	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

Test Year Average balance Interlachen Lake/Park Manor

Docket No. 060368-WS
Test Year Ending 12/31/06

Schedule: A-12 Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a pr	rojected year is employed, provide breakdown for test year, base year and intermediate year also.
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Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	
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	47,999	47,999	47,999	47,999	48,699	48,699	48,932	48.932	48,932	49,165	49,165	49,165		48,698
2	Meter Fees	7,770	7,770	7,770	7,770	7.860	7,860	7,890	7,890	7,890	7,920	7,920	7,920		7,860
3	Main Extension Charge	8,314	8,314	8,314	8,314	8,760	8,760	8,909	8,909	8,909	9,058	9,058	9,058		8,760
4	Service Installation Fees	3.466	3,466	3,466	3,466	3, 60 9	3,609	3,657	3,657	3,657	3,705	3,705	3,705	3,753	3,609
5	Total Cash CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0		0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	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	67,548	67,548	67.548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		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	724	724	724	724	724	724	724	724	724	724	724	724	724	724

Schedule: A-12 Page: 5 of 5 Preparer: Robert

Robert M. Griffin

Test Year Average balance
Interlachen Lake/Park Manor
Docket No. 060368-WS
Test Year Ending 12/31/07

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER						-								
	Cash CIAC.														
	Water Treatment Equipment	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398
	Meter Fees	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7.950	7,950	7,950	7,950	7,950	7,950	7,950
	Main Extension Charge	9,207	9,207	9,207	9,207	9,207	9,207	9.207	9,207	9,207	9,207	9,207	9,207	9,207	9,207
4	Service Installation Fees	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753
5	Total Cash CIAC	70,307	70.307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
	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	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
	SEWER														
	Cash CIAC:														
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	o
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	o o
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2	004 in accordance with PSC Am	endatory Order
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance		
5 6 7	1994 Additions Adjustments 12/31/94 Balance		
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance		
14 15 16	1997 Additions Adjustments 12/31/97 Balance		
17 18 19	1998 Additions Adjustments 12/31/98 Balance		
20 21 22	1999 Additions Adjustments 12/31/99 Balance		

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

	(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 a	accordance with PSC An	nendatory Order
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27			
28	12/31/01 Balance		<u></u>
00	2002		
29	Additions		
30 31	Adjustments 12/31/02 Balance		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	30,131	635
	2004		
35	Additions	1,114	10
36	Adjustments	0	0
37	12/31/04 Balance	31,245	645
	2005		
38	Additions	2,278	19
39	Adjustments	0	0
40	12/31/05 Balance	33,523	664
	2006		
41	2006 Additions	2,395	19
42	Adjustments	2,393	19
43	12/31/06 Balance	35,917	683
+0		00,011	000
	2007	~	
44		2,414	19
45	Adjustments	0	0
46	12/31/07 Balance	38,332	702
	Supporting Schedules: A-12 (pp 2-5)		

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

A-14

Page:

1 of 5

Preparer: Robert M. Griffin

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year	ear aisc).
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			al Base Ye			diate Yea			d rate Ye	
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER						1			
	Cash									
1	Water Treatment Equipment	30,059	0.00%	0	31,722	0.00%	0	33,412	0.00%	0
2	Meter Fees	1,529	0.00%	0	1,919	0.00%	0	2,315	0.00%	C
3	Main Extension Charge	578	0.00%	0	768	0.00%	0	1,003	0.00%	C
4	Service Installation Fees	214	0.00%	0	302	0.00%	0	394	0.00%	C
5	Total Cash	32,379	-	0	34,710	-	0	37,124	-	0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	C
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	C
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	C
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	C
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	C
11	Total Property	0	-	0	0	-	0	0	-	C
12	Total Water	32,379	-	0	34,710	-	0	37,124	-	(
	SEWER									
	Cash						I			
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	(
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	(
16	Service Installation Fees	654	0.00%	0	673	0.00%	0	692	0.00%	C
17	Total Cash	654	-	0	673	-	0	692	•	C
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	C
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	(
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	(
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	(
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	(
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	C
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	C
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	C
27	Total Property		-	0	0	-	0	0	=	0
28	Total Sewer	654	_	0	673	_		692	-	0

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Interlaction Lake/Park Manor Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14 Page: 2 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0		0 0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0		0 0	0
3		0	0	Đ	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	1	0 0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0		0	0
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0		0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	1	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
10	Hydrants	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
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	(0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	(0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	(0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	(0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0		0	0
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	(0	0
19	Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	C	0	0
20	Collection Sewers- Gravity	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
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	C	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0		0	Ó
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	Ċ	-	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	Ċ	0	0
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	ď		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	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.

Docket No. 060368-WS

Test Year Ending 12/31/05

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.

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	29,249	29,383	29,517	29,651	29,785	29,921	30,057	30,193	30,329	30,465	30,601	30,737	30,873	30,059
2	Meter Fees	1,336	1,368	1,400	1,432	1,464	1,496	1,529	1,561	1,593	1,626	1,658	1,690		1,529
3	Main Extension Charge	4 8 6	5 0 1	516	531	547	5 6 2	577	593	608	624	639	654	670	578
4	Service Installation Fees	174	180	187	193	199	206	214	221	228	235	242	250	257	214
5	Total Cash	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0		0
	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	_	0
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	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
	SEWER														
	Cash														
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	645	646	648	649	651	652	654	656	657	659	660	662	664	654
17	Total Cash	645	646	648	649	651	652	654	656	657	659	660	662	664	654
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
	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	645	646	648	649	651	652	654	656	657	659	660	662	664	654

Test Year Average Balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/06

Schedule: A-14 Page: 4 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	30,873	31,012	31,152	31,291	31,432	31,575	31,718	31,862	32,005	32,149	32,293	32,437	32,582	31,722
2	Meter Fees	1,723	1,755	1,788	1,820	1,853	1,885	1,918	1,951	1.984	2,017	2,050	2,083	2,116	1,919
3	Main Extension Charge	670	685	700	716	732	749	766	784	801	818	836	854	871	768
4	Service Installation Fees	257	264	271	279	286	294	301	309	316	324	332	340	347	302
5	Total Cash	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
	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	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	664	665	667	668	670	671	673	675	676	678	679	681	683	673
17	Total Cash	664	665	667	668	670	671	673	675	676	678	679	681	683	673
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	o o	o
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	ō
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	Õ	ő
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	664	665	667	668	670	671	673	675	676	678	679	681	683	673

Schedule: A-14 Page: 5 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	32,582	32,720	32,859	32,997	33,135	33,274	33,412	33,550	33,689	33,827	33,965	34,104	34,242	33,412
2	Meter Fees	2,116	2,149	2,182	2,216	2,249	2,282	2,315	2,348	2,381	2,414	2,447	2,481	2,514	2,315
3	Main Extension Charge	871	893	915	937	959	981	1,003	1,025	1,047	1,069	1,091	1,113	1,134	1,003
4	Service Installation Fees	347	3 55	363	371	379	387	394	402	410	418	426	433	441	394
5	Total Cash	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37.527	37,728	37,929	38,130	38,332	37,124
	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	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	****	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		0	0	0	0	0	0	0	0	0	0	0	. 0	0	0
16	Service Installation Fees	6 8 3	684	686	687	689	691	692	694	695	697	698	700	702	692
17	Total Cash	683	684	686	687	689	691	692	694	695	697	698	700	702	692
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		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
	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	683	684	686	687	689	691	692	694	695	697	698	700	702	692

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Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

Schedule of Water and Sewer Advances for Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-16 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Preparer: Robert M. Griffin

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

	(1)	(2)	(2)	
	(1)	(2)	(3)	(4)
		Historical Test Year	Intermediate Year	Projected Rate Year
Line		2005	2006	2007
No.	Description	Average	Average	Average
	Balance Sheet Accounts			
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)		
			(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
			393,903	400,054
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	_1,519,346_	803,960	1,200,249
				
	Allocation for this System: Note:	Allocation is by number	of customers of all sytem	ns in Aqua Utilies FL, Inc.
14	Allocation Percentage - Water	0.763%	0.763%	0.763%
15	Assets Allocated - Water (line 7 x line 14)	16,541	16,477	20,826
16	•		10,339	11,663
4-7	Allegation Bassachus Co	0.00404		
17	Allocation Percentage - Sewer	0.084%	0.084%	0.084%
	Assests Allocated - Sewer (line 7 x line 17)	1,812	1,805	2,281
19	Liabilities Allocated - Sewer (line 12 x line 17) 541	1,133	1,278
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	2,305	7,486	16,616
21	Sewer	253	820	1,820
	Other Regulatory Assets			
22	Water	14,024	40.000	44.000
			13,323	11,920
23	Sewer	1,852	1,759	1,574
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	0	0	Ö
	Total Balance Sheet CWC-this system			
26	Water (Lines 15-16+20+22+24)	27 020	26.040	07.700
	,	27,928	26,946	<u>37,700</u>
27	Sewer (Lines 18-19+21+23+25)	3,375_	3,252	4,398

Supporting Schedules: A-18, A-19

Florida Public Service Commission

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ended: 2005 Historical [X] Projected []

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

	ical [X] Projected []		intermediate ;	•											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Utility Plant	72,950,136	72,950.136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75.423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488.534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26, 152, 719)	(26.360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26.644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666.580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601.209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
		3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
8	Cash Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1.818.013	1,773,654	1,673,614	1.605.553	1,482,366	1,495,775	1.196.584	1.168.243	1.208.001	1,554.936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3.956	2,150	2,150	2,150	1,000	1,000	1,000	1.000	1.000	4,741	1,659	10,151	17.983	3,842
12	Materials & Supplies	14,693	14.693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47.883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chas	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387.360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ended: 2006 Historical [] Projected [X]

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

Schedule: A-18 2 of 3 Page:

Preparer: Robert M. Griffin

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Prior Year	4104100	0.00.00	204100	1120100	5/04/00	0.00.00						Test Year Enc	Average
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Utility Plant	74.040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10.504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9.576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2.414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2.000.000	2,000,000	2,000,000
														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	(20,122) D	(20,122)	(25,121)	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	o o	n.	n	12,525
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				/	, -,,	(/ - 0 - 0)	•	v	(1.000)	(1,500)	(1,500)	(1,500)	(1,500)	U	(3,419)
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096.896	3,067,070	3,074,474	3.064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67.659.134	68.395.181	69,240,798	69.056.228	69.670.622	76.148,948	67,071,284

Comparative Balance Sheet - Assets

Interlachen Lake/Park Manor

Historical [] Projected [X]

Docket No. 060368-WS

Test Year Ended: 2007

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

Schedule: A-18 Page: 3 of 3

Preparer: Robert M. Griffin

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
ine		Prior Year	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
No.	ASSETS	12/31/06	1/3 1/07	2120/01	3/3/10/	4/30/07	3/3/10/	0/30/07	1/3/10/	0/3 //01	3/30/01	10/3/1/07	11/30/07	12,51101	Balance
1	Utility Plant	90.892.592	94,922,592	94.962.592	95,857,592	95.952.592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9.576.655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5.884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)		(2,258,997)	(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)
	CDOSS LITH ITY DI ANT	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
4	GROSS UTILITY PLANT	96,132,063	90,201,472	36,200,601	33,173,230	33,203,033	33,304,028	101,233,417	101,552,600	101,032,133	102,040,504	102,030,013	102,040,002	100,004,707	100,702,070
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
		25,000	16.667	8.333	0	n	0	0	0	0	0	0	0	n	3,846
8	Cash 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	Accounts Receivable Customer 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)		(35,533)
1.1	Accounts Receivable Other	(23,122)	(32,233)	(33,034)	(55,250)	(50,003)	(37,400)	(50,520)	(50,252)	(54,524)	(00,0.0)	(50,010)	(00,730)	(50,0.0)	(00,000)
12	Materials & Supplies	0	ő	0	Ö	0	0	0	ō	ő	ő	ő	ő	0	ő
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2.825,965	2,731,863
17	Prelim Survey & Investigation Chas	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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Schedule: **A**-19 1 of 3

Page: Preparer: Robert M. Griffin

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ended: 2005 Historical [X] Projected []

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital													,	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	
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
50	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,79 0	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605, 149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7.110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616.560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300					0		0	6,600
	-												<u>~</u>		0,000
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25.863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10.326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336.237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57.375.713	57.819.700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57.929.817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ended 2006 Historical [1] Projected [X] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page: 2 of 3
Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Common Stock Issued	52,724.742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued													(0
3	Additional Paid in Capital	6,927,553	6.931,392	8,171,620	8,996,527	8,352,772	9,347.932	10,155,891	11,158,353	11,971,525	11,677,611	(8.243,785)	(7,013,863)		5,660,295
4	Retained Earnings	(14.614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(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	Ô	0	_ 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	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705, 6 06	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
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
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	Less: Accum Amort of CIAC	(10,525,056)	(10.588,703)	(10.670.874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11.348.462)	(11,432,899)	(11,517,815)	(11,007,509)
	20001 10001					(151,521)	(151,521)	(151,521)	(151,521)		(151,521)		(151,521)		
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(131,321)	(131,321)	(131,521)	(101,521)	(151,521)	(131,521)	(151,521)	(131,521)	1,757,224	(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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Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

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

Schedule: A-19 Page: 3 of 3

Preparer: Robert M. Griffin

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15)
Line		Prior Year				4100.07	5.04.03	6 (20) (27	7104/07	0.04.07	0.000.007	40/04/07	*********		Average
No	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Add:tional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13.847,516)	(12,764,817)
5	Other Equity Capital														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
	TO THE CONTO TELLINGED	22,700,011	22,700,011	22,700,017	22,031,200	22,001,200	22.031,203	20,404,000	20,404,000	25,454,555	25,001,504	23,001,304	23,001,304	23,020,636	23,234,000
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400.000	400,000	400.000	400,000	400,000	400.000	400.000	400.000	409,615
9	Accts & Int. Payable-Assnc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750.000	750,000	750,000	750,000	750.000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600.000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249.650	451.011	650,567	552,672	755.688	672,753	640,576	871,605	818.952	935.176	352.053	288.750	693,933
12	Accrued Interest	17,385	17,385	17,385	17.385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17.385
13	Accrued Dividends					·							,	,000	0.000
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	00	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	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033.024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1.953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16.846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76.219.230	76,913,656	76,986,093	76.711.063	78,446,180	78.088.395	78.319.868	79.133.162	78.850.884	78.534.934	79,162,759	77,668,892
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Interlachen Lake/Park Manor NET OPERATING INCOME

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Net Depreciation Expense - Sewer	B-14	86
Taxes Other Than Income	B-15	89

Schedule of Water Net Operating Income

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page:

B-1 1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	81,717	253	81,969	2,166	84,135	0	84,135	36,094	120,229	B-4
2	Operation & Maintenance	58,896	2,340	61,236	11,347	72,583	13,561	86,145	533	86,678	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	1,967	1,967	1,553	3,519	2,463	5,982	0	5,982	B-13
4	Amortization	0	0	0	1,402	1,402	0	1,402	0	1,402	B-3
5	Taxes Other Than Income	6,975	(197)	6,778	1,592	8,370	859	9,229	1,624	10,853	B-15
6	Provision for Income Taxes	6,113	(1,255)	4,858	(5,966)	(1,108)	(6,827)	(7,935)	12,641	4,706	C-1
7	OPERATING EXPENSES	71,983	2,856	74,839	9,927	84,767	10,057	94,823	14,798	109,621	
8	NET OPERATING INCOME	9,733	(2,603)	7,130	(7,761)	(631)	(10,057)	(10,688)	21,296	10,608	
9	RATE BASE	0	74,841	74,841	19,600	94,441	49,316	143,757		143,757	A-1
10	RATE OF RETURN =	-	=	9.53%				r	:	7.38%	

Schedule of Sewer Net Operating Income

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

B-2 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd, Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	18,799	(302)	18,497	209	18,707	0	18,707	33,513	52,220	B-4
2	Operation & Maintenance	23,542	273	23,815	1,997	25,811	10,994	36,805	495	37,300	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	2,175	2,175	208	2,383	1,200	3,583	0	3,583	B-14
4	Amortization	0	0	0	185	185	0	185	0	185	B-3
5	Taxes Other Than Income	1,450	0	1,450	128	1,578	1,201	2,779	1,508	4,287	B-15
6	Provision for Income Taxes	(2,411)	(1,043)	(3,454)	(1,048)	(4,502)	(5,430)	(9,932)	12,063	2,131	C-1
7	OPERATING EXPENSES	22,581	1,405	23,986	1,470	25,455	7,966	33,421	14,066	47,487	
8	NET OPERATING INCOME	(3,782)	(1,707)	(5,489)	(1,260)	(6,749)	(7,966)	(14,714)	19,448	4,733	
9	RATE BASE =	0	25,134	25,134	2,920	28,053	29,774	57,827		57,827	A-2
10	RATE OF RETURN =	_	=	-21.84%					:	8.18%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: Page: Preparer: B-3 1 of 5 Jack Schreyer

Historical [X] Projected []

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

	(1)		(2)	(3)	(4)
Line No.	Description		Water	Sewer	Supporting Schedules
INU.	UTILITY TEST YEAR ADJUSTME	NTS - 2005	vvaler	Sewer	Schedules
1	A. REVENUES	N10 - 2005			E-2
2	To reconcile booked revenues with	billing analysis	253_	(302)	
3	TOTAL	,,	253	(302)	
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	347	40	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	239	28	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	1,260	147	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	495	58	
12	TOTAL		2,340	273	
13					
14	C. DEPRECIATION NET OF AMORTIZ				B-13, B-14
15		ed for PSC approved UPIS balances and PSC lives	4,377	2,194	
16	TOTAL	C approved balances and rates based on PSC UPIS lives	(2,278)	(19)	
17 18	TOTAL		2,099	2,175	
19	D. AMORTIZATION		1,967		
20	D. AMORTIZATION		0	0	
21			0	0	
22	TOTAL			0	
23			v	Ŭ	
24	E. TAXES OTHER THAN INCOME TAX	X			B-15
25	 Payroll tax adjustment 		0	0	
26	Property Tax adjustment for Futi	ure Use plant	(197)	0	
27	TOTAL		(197)	0	
28					
29	F. INCOME TAXES				
30	Income tax impact of the adjustn	nents to per book income	(1,255)	(1,043)	C-1
31 32	TOTAL		(1,255)	(1,043)	
33	TOTAL INCOME ADJUSTMENTS		3,24 <u>1</u> 3,109	1,102	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

Line	(1) Description		(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
No.	UTILITY TEST YEAR ADJUSTMENTS	- 2006	vvater	Sewer	Scriedules
1	A. REVENUES				E-2, E-13
2	Customer growth	_	2,166	209	
3	TOTAL		2,166	209	
4	B 00000101010000010101000				D 6 D 6
5 6	B. OPERATIONS & MAINTENANCE Salaries & Wages - Employees	Adjustment for open positions	1,940	601	B-5, B-6
7	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	Adjustment for open positions	(70)	7	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	759	1.064	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	(853)	116	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	81	
11	Purchased Power	Adj, for increase in cost due to storm damage recover surcharges and fuel charges	429	208	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	90	439	
13	Chemicals	Adj. for increase in chlorine costs	(51)	79	
14	Materials & Supplies	Adj, for increase in spending to improvement and repairs that are not capital in nature.	1,388	(336)	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office.	257	(221)	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(2,078)	(132)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	2,402	253	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.	(3,847)	(501)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(130)	40	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	1,555	(331)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(55)	(4)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	(4)	110	
23	Transportation Expenses	Adj, for the new procedure that transfers a portion of transportation cost to capital.	(2,284)	(319)	
24	Insurance - Vehicle	Adj, for the new procedure that transfers a portion of transportation cost to capital.	(150)	(5)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	250	22	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(167)	(14)	
27 28	Insurance - Other Advertising Expense	Adj, for volatile charges from year to year. Adj, for additional advertising for open positions and	(94) (3)	(18) (0)	
0.0	Day Over Eve Bate Ov. 1	customer notices for NOV's	0	•	
29 30	Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Rate Case Other	None None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	3,134	56	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	8,220	792	
33	Non-recurring 2005 Bonus True-up	Services of district and misses.	90	10	
34	Purchased Power Rate Increase Pass	Through	613	0	
35	Non-recurring 2005 Miscellaneous Exp	ense reclassifications	7	1	
36 37	TOTAL		11,347	1,997	
38	C. DEPRECIATION NET OF AMORTIZATI				B-13, B-14
39	Depreciation expense adjusted for plan		1,697	208	
40	CIAC amortization adjusted for addition	nal contributions	(144)	(0)	
41 42	TOTAL		1,553	208	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2006 - continued Historical [] Projected [X] Schedule: B-3
Page: 3 of 5
Preparer: Jack Schreyer

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

Line	(1)	(2) 2006	(3) 2006	(4)
Line No.	Description	Water	Sewer	Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	1,402	185	
45	•	0	0	
46	TOTAL	1,402	185	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	RAF on revenue from customer growth and rate index	97	9	
50	2. Payroll tax adjustment	162	51	
51	Property taxes associated with plant additions	1,447	67	
52	Property Tax adjustment for Future Use plant	(115)	0	
53	TOTAL	1,592	128	
54				
55	F. INCOME TAXES			C-1
56	Income tax impact of the adjustments to per book income	(5,966)	(1,048)	
57	TOTAL	(5,966)	(1,048)	
58				
59	TOTAL INCOME ADJUSTMENTS	12,093	1,679	

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-5 Page: 4 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Budgeted
No.		Account No. and Name	Jan	Feb	Mar	A pr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,336	1,124	1,219	1,213	1,079	1,212	1,282	1,452	1,424	1,450	1,442	1,262	15,495
2	603	Salaries & Wages - Officers, Exec.	31	15	22	22	12	22	27	40	38	40	39	26	333
3	604	Employee Pensions & Benefits	371	411	279	448	417	372	470	532	522	530	529	495	5,375
4	610	Purchased Water	489	241	353	345	188	345	426	624	592	623	613	403	5,244
5	615	Purchased Power	600	462	604	692	660	749	658	493	498	472	470	432	6,791
6	616	Fuel for Purchased Power	296	1	2	2	1	2	3	4	4	4	4	2	324
7	618	Chemicals	87	153	177	229	111	100	244	124	127	130	130	117	1,729
8	620	Materials & Supplies	113	111	1,197	16	192	99	685	209	211	201	200	190	3,425
9	631	Contractual Services - Engineering	74	71	72	72	71	72	73	18	19	18	18	16	595
10	632	Contractual Services - Accounting	103	274	188	187	92	187	196	113	113	106	105	82	1,744
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	2,771	2,775
12	634	Contractual Services - Mgmt. Fees	792	828	811	776	822	888	489	227	215	226	222	146	6,442
13	635	Contractual Services - Testing	231	116	36	126	200	126	135	191	191	185	184	162	1,885
14	636		420	200	226	651	167	226	1,772	384	377	376	372	300	5,469
15	641	Rental of Building/Real Prop.	32	16	23	22	12	22	28	41	38	40	40	26	341
16	642	Rental of Equipment	2	1	2	2	1	2	2	3	3	3	3	2	25
17	650	Transportation Expenses	502	455	453	254	34	85	170	114	108	114	112	74	2,475
18	656	Insurance - Vehicle	17	14	16	15	13	15	17	10	9	10	10	6	153
19	657	Insurance - General Liability	108	108	112	111	107	111	114	19	18	19	18	12	857
20	658	Insurance - Workman's Comp.	16	17	17	17	17	17	17	0	0	0	0	0	118
21	659	Insurance - Other	39	36	39	39	35	39	40	14	13	14	14	9	330
22	660	Advertising Expense	2	1	1	1	1	1	1	2	2	2	2	1	17
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	8	4	6	6	3,549	120	413	96	115	116	117	112	4,660
26	675	Miscellaneous Expense	304	46	67	65	36	65	81	2,277	2,321	2,185	2,183	2,143	11,774
27		TOTAL WATER O & M EXPENSES	5,973	4,705	5,922	5,312	7,817	4,879	7,343	6,986	6,957	6,864	6,826	8,792	78,376

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

Florida Public Service Commission

Schedule: B-6 Page:

1 of 4 Preparer: Jack Schreyer

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Historical [X] Projected [X]

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

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast		Adjustments	Adjusted	Budgeted		Adjustments	Adjusted
1	701	Salaries & Wages - Employees	6,357	Adjustition ()	6,357	6,958	601	10	6.969	14,467	7,499	Aujustriients 11	14,478
2	703	Salaries & Wages - Officers, Exec.	43	n	43	50	7	0	50	32	(19)	0	32
3	704	Employee Pensions & Benefits	1,369	0	1.369	2,433	1.064	ů.	2,433	2,832	399	0	2,832
4		Purchased Sewage Treatment	141	0	141	256	116	Õ	256	310	53	0	310
5	711	Sludge Removal Expense	6,476	o o	6.476	6.557	81	0	6.557	7.832	1,275	0	7,832
6		Purchased Power	1,770	0	1,770	1,978	208	n	1,978	2.286	308	0	2.286
7	716	Fuel for Power Production	1,770	n	1,770	440	439	0	440	531	91	0	531
, R	718	Chemicals	646	o o	646	724	79	0	724	789	64	0	789
9	720	Materials & Supplies	799	0	799	463	(336)	0	463	544	81	0	544
10	731	Contractual Services - Engineering	363	0	363	142	(221)	0	142	156	14	0	156
11		Contractual Services - Accounting	256	0	256	124	(132)	0	124	130	6	0	130
12		Contractual Services - Legal	6	40	46	300	253	0	300	362	62	0	362
13	734	Contractual Services - Mgmt. Fees	1,004	0	1,004	503	(501)	0	503	578	74	Ô	578
14		2	1.460	0	1,460	1,500	40	0	1.500	1,521	21	o o	1,521
15	736	Contractual Services - Other	2,224	0	2,224	1,893	(331)	Ö	1,893	1,914	21	256	2,169
16	741	Rental of Building/Real Prop.	27	ō	27	23	(4)	0	23	28	5	0	28
17		Rental of Equipment	13	0	13	123	110	0	123	148	26	0	148
18	750	Transportation Expenses	408	28	436	117	(319)	0	117	150	34	0	150
19	756	Insurance - Vehicle	26	0	26	22	(5)	0	22	25	3	0	25
20	757	Insurance - General Liability	52	0	52	74	22	0	74	83	9	0	83
21	758	Insurance - Workman's Comp.	39	0	39	25	(14)	0	25	27	2	0	27
22	759	Insurance - Other	39	0	39	21	(18)	0	21	21	0	0	21
23	760	Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	0	ō l	0	o´	0	o l	0	0	588	588
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	o l	0	0	0	0
26	770	Bad Debt Expense	0	147	147	202	56	0	202	151	(51)	0	151
27	775	Miscellaneous Expense	24	58	81	873	792	1	874	1,057	183	(23)	1,034
28		TOTAL SEWER O & M EXPENSES	23,542	273	23,815	25,800	1,986	11	25,811	35,973	10,162	832	36,805

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Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Schedule: B-6 Page: 2 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	492	344	682	367	617	514	361	787	428	452	647	667	6,357
2	703	Salaries & Wages - Officers, Exec.	0	5	8	6	6	7	6	5	7	6	6	(19)	43
3	704	Employee Pensions & Benefits	62	65	87	75	80	127	120	178	193	160	180	42	1,369
4	710	Purchased Sewage Treatment	0	0	31	11	10	19	13	0	22	8	11	16	141
5	711	Sludge Removal Expense	428	528	490	494	998	477	1,000	0	596	949	483	33	6,476
6	715	Purchased Power	130	121	166	137	125	187	149	118	178	134	163	163	1,770
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	1
8	718	Chemicals	35	0	127	19	38	61	41	58	68	14	79	105	646
9	720	Materials & Supplies	0	0	6	2	72	4	2	63	131	136	187	195	799
10	731	Contractual Services - Engineering	0	0	1	0	0	0	0	0	0	56	0	304	363
11	732	Contractual Services - Accounting	0	5	13	8	8	70	49	15	34	14	18	21	256
12	733	Contractual Services - Legal	0	0	1	0	0	1	1	0	1	0	0	1	6
13	734	Contractual Services - Mgmt. Fees	0	50	118	83	93	98	85	83	82	88	114	110	1,004
14	735	Contractual Services - Testing	118	118	130	123	122	126	123	118	127	121	123	111	1,460
15	736	Contractual Services - Other	108	188	497	476	202	153	92	79	106	86	141	97	2,224
16	741	Rental of Building/Real Prop.	0	0	6	2	2	4	2	0	4	2	2	3	27
17	742	Rental of Equipment	0	0	3	1	1	2	1	0	2	1	1	1	13
18	750	Transportation Expenses	0	24	46	32	35	37	42	30	49	40	44	29	408
19	756	Insurance - Vehicle	0	2	3	2	2	3	2	2	3	2	2	2	26
20	757	Insurance - General Liability	0	4	6	5	5	5	5	4	5	4	5	5	52
21	758	Insurance - Workman's Comp.	0	3	4	3	3	4	4	3	4	3	3	4	39
22	759	Insurance - Other	0	3	4	3	3	4	4	3	4	3	3	4	39
23	-	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		0	0	0	0	0	0	0	0	0	0	0	0	0
27	_	Miscellaneous Expense	0	0	5	2	2	3	2	0	4	1	2	3	24
28		TOTAL SEWER O & M EXPENSES	1,373	1,460	2,435	1,854	2,425	1,905	2,103	1,546	2,048	2,280	2,217	1,896	23,542

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Schedule: B-6 Page: 3 of 4

Page: 3 of 4
Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701	Salaries & Wages - Employees	461	357	429	366	523	438	908	736	672	704	704	660	6,958
2	703	Salaries & Wages - Officers, Exec.	6	7	(3)	8	5	8	10	2	2	2	2	1	50
3	704	Employee Pensions & Benefits	142	161	125	205	170	124	217	261	257	260	259	253	2,433
4	710	Purchased Sewage Treatment	12	23	3 1	32	2	31	49	17	16	17	16	11	256
5	711	Sludge Removal Expense	1,073	495	409	663	464	563	98	573	585	548	548	537	6,557
6	715	Purchased Power	139	138	196	168	206	204	194	152	153	146	145	137	1,978
7	716	Fuel for Power Production	21	40	53	55	4	54	84	28	27	28	28	18	440
8	718	Chemicals	38	69	44	117	67	125	121	27	29	29	29	28	724
9	720	Materials & Supplies	20	82	76	31	21	83	67	17	17	16	16	16	463
10	731	Contractual Services - Engineering	71	6	8	9	1	8	13	5	5	5	5	4	142
11	732	Contractual Services - Accounting	5	25	15	15	7	15	16	6	6	5	5	4	124
12	733	Contractual Services - Legal	14	27	36	37	3	37	57	19	18	19	19	13	300
13	734	Contractual Services - Mgmt. Fees	64	73	71	70	67	79	49	7	6	7	7	4	503
14	735	Contractual Services - Testing	123	122	124	6	118	256	127	127	130	122	122	121	1,500
15	736	Contractual Services - Other	76	79	80	142	77	82	404	194	199	186	186	186	1,893
16	741	Rental of Building/Real Prop.	1	2	3	3	0	3	4	1	1	1	1	1	23
17	742	Rental of Equipment	6	11	15	15	1	15	23	8	8	8	8	5	123
18	750	Transportation Expenses	33	31	31	15	0	3	1	1	0	1	0	0	117
19	756	Insurance - Vehicle	2	2	3	3	1	3	4	1	1	1	1	1	22
20	757	Insurance - General Liability	10	10	10	10	9	10	11	1	1	1	1	0	74
21	758	Insurance - Workman's Comp.	3	3	3	3	2	3	4	1	1	1	1	0	25
22	759	Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort,	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	2	4	5	5	0	5	8	34	35	35	35	34	202
27	775	Miscellaneous Expense	3	0	0	0	0	0	0	178	182	170	170	170	873
28		TOTAL SEWER O & M EXPENSES	2,328	1,774	1,766	1,982	1,753	2,152	2,473	2,395	2,350	2,312	2,308	2,205	25,800

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [] Projected [X] Schedule: B-6 Page: 4 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1,181	1,211	1,231	1,234	1,153	1,233	1,280	1,192	1,190	1,192	1,192	1,176	14,467
2	703	Salaries & Wages - Officers, Exec.	2	3	4	4	0	4	6	2	2	2	2	1	32
3	704	Employee Pensions & Benefits	166	191	149	239	198	148	254	300	297	299	299	292	2,832
4	710	Purchased Sewage Treatment	15	28	37	38	3	38	59	20	19	20	20	13	310
5	711	Sludge Removal Expense	1,280	592	489	792	554	672	119	684	698	655	655	641	7,832
6	715	Purchased Power	160	161	227	196	236	236	227	175	176	168	167	157	2,286
7	716	Fuel for Power Production	25	49	64	66	5	65	101	34	33	34	34	22	531
8	718	Chemicals	41	75	48	128	74	136	132	30	32	32	32	31	789
9	720	Materials & Supplies	23	98	89	35	24	98	79	20	20	19	19	19	544
10	731	Contractual Services - Engineering	72	8	10	10	1	10	16	6	6	6	6	4	156
11	732	Contractual Services - Accounting	6	25	16	17	7	17	17	6	6	5	5	5	130
12	733	Contractual Services - Legal	17	33	43	4 5	3	44	69	23	22	23	23	15	362
13	734	Contractual Services - Mgmt. Fees	73	84	82	79	75	90	57	8	8	8	8	5	578
14	735	Contractual Services - Testing	125	124	126	7	120	258	130	129	132	124	124	122	1,521
15	736	Contractual Services - Other	77	81	81	143	78	83	408	197	202	188	188	187	1,914
16	741	Rental of Building/Real Prop.	1	3	3	3	0	3	5	2	2	2	2	1	28
17	742	Rental of Equipment	7	14	18	18	1	18	28	10	9	10	9	6	148
18	750	Transportation Expenses	43	40	39	20	0	3	2	1	1	1	1	0	150
19	756	Insurance - Vehicle	2	3	3	3	1	3	4	1	1	1	1	1	25
20	757	Insurance - General Liability	11	11	12	12	10	12	13	1	1	1	1	1	83
21	758	Insurance - Workman's Comp.	3	3	4	4	2	4	4	1	1	1	1	1	27
22	759	Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21
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			0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	2	5	6	7	0	6	10	22	23	23	23	22	151
27	775	Miscellaneous Expense	4	0	0	0	0	0	0	215	220	206	206	206	1,057
28		TOTAL SEWER O & M EXPENSES	3,338	2,843	2,785	3,104	2,549	3,185	3,023	3,080	3,099	3,021	3,016	2,930	35,973

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-7

Page:

1 of 1

Preparer:

Jack Schreyer

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

Line	Acct	(1)	(2) Historical Year	(3) Test Year Adjusted	(4)	(5)
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	15,213	12,206	(3,007)	-19.77%
2	603	Salaries & Wages - Officers, Exec.	0	577	577	-
3	604	Employee Pensions & Benefits	4,977	3,276	(1,701)	-34.18%
4	610	Purchased Water	0	5,194	5,194	-
5	615	Purchased Power	2,677	5,470	2,793	104.34%
6	616	Fuel for Power Production	867	193	(674)	-77.76%
7	618	Chemicals	1,231	1,619	388	31.51%
8	620	Materials & Supplies	4,327	1,518	(2,809)	-64.93%
9	631	Contractual Services - Engineering	0	322	322	-
10	632	Contractual Services - Accounting	138	3,714	3,576	2591.21%
11	633	Contractual Services - Legal	346	351	5	1.59%
12	634	Contractual Services - Mgmt. Fees	0	9,428	9,428	=
13	635	Contractual Services - Testing	2,489	1,911	(578)	-23.21%
14	636	Contractual Services - Other	4,092	3,582	(510)	-12.46%
15	641	Rental of Building/Real Prop.	234	337	103	44.21%
16	642	Rental of Equipment	74	24	(50)	-67.11%
17	650	Transportation Expenses	6,727	4,246	(2,481)	-36.88%
18	656	Insurance - Vehicle	124	281	157	126.46%
19	657	Insurance - General Liability	263	530	267	101.71%
20	658	Insurance - Workman's Comp.	199	278	79	39.70%
21	659	Insurance - Other	33	389	356	1080.22%
22	660	Advertising Expense	77	17	(60)	-77.69%
23	666	Reg. Comm. Exp Rate Case Amort.	906	0	(906)	-100.00%
24	667	Reg. Comm. Exp Other	264	0	(264)	-100.00%
25	670	Bad Debt Expense	423	4,242	3,819	902.84%
26	675	Miscellaneous Expense	4,489	1,529	(2,960)	-65.94%
27	TOTAL	. WATER O & M EXPENSES	50,170	61,236	11,066	22.06%
28		Total Customers (ERCs)	264.5	273.5	9.0	3.40%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				14.06%

Supporting Schedules: B-5, F-8

Analysis of Rate Case Expense

Florida Public Service Commission

B-10

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: Page: Preparer:

1 of 1 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.

Notices 17 Customer Notices - 3,000 Customer Notices send twice (1 per hearing) Printing Notification		(1)	(2)	(3)	(4)	(5)	(6)
1 Aqua Utilities Florida, Inc. 351,388	Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
Aqua Utilities Florida, Inc. Aqua Utilities F	No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
Aqua Utilities Florida, Inc. Bata Utilities F							
Aqua Utilities Florida, Inc. Aqua Utilites Florida, Inc. A	1	Aqua Utilities Florida, Inc.					
4 Aqua Utilities Florida, Inc. 5 Aqua Utilities Florida, Inc. 6 Aqua Utilities Florida, Inc. 7 Aqua Utilities Florida, Inc. 8 Aqua Utilities Florida, Inc. 8 Aqua Utilities Florida, Inc. 8 Rutledge, Ecenia, Purnell 8 Hoffman 10 Abel, Band, Russel 11 Ward, Mullen, Franceski 12 FL PSC 13 Rutledge, Ecenia, Purnell 8 Hoffman 14 Printer 15 Guastella & Assoc. 16 Notice Requirement 17 Customer Notices - Portsing 18 Customer Notices - Postage & Mailing 19 Total 18 Aqua Utilities Florida, Inc. 8 16 Ramp. Agency 78,770 Legal 78,770 Legal 78,770 Legal 78,770 Consulting 78,770	2	Aqua Utilities Florida, Inc.			,		
Aqua Utilities Florida, Inc. Applied Analysis of Books, Used & Useful Studies, Prep of MFRs, Interrogs. & Conferences. 16 Guastella & Assoc. John F Guastella, John M Guastella, Gary White Appliant Analysis of Books, Useda Useful Stantanton, School Consulting Analy	3	Aqua Utilities Florida, Inc.			4,385	Postage	
Aqua Utilities Florida, Inc. B56 Travel Aqua Utilities Florida, Inc. B67 Consulting B712 Legal L	4	Aqua Utilities Florida, Inc.			68,106	Payroll	
Aqua Utilities Florida, Inc. Aqua Utilities Florida, Inc. Aqua Utilities Florida, Inc. Rutledge, Ecenia, Purnell & Hoffman Abel, Band, Russel Ward, Mullen, Franceski FL PSC Rutledge, Ecenia, Purnell & Hoffman Tim Ward, Lee Mullen, Dan Franceski FL PSC FL PSC FL PSC FL PSC Sq. 09,000 Filling Fee Legal Rutledge, Ecenia, Purnell & Hoffman Copying, printing, mailing Franceski FL PSC	5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
8 Aqua Utilities Florida, Inc. 9 Rutledge, Ecenia, Purnell & Hoffman 10 Abel, Band, Russel 11 Ward, Mullen, Franceski Faraceski FL PSC 12 FL PSC FL PSC FL PSC Sen Hoffman 14 Printer 15 Guastella & Assoc. 16 Notice Requirement 17 Customer Notices - Printing 18 Customer Notices - Postage & Mailing 19 19 10 Total 18 Hoffman 18 (20 Consulting 8,712 Legal 11,260 Legal 11,260 Legal 11,260 Legal 12 FL PSC P 9,000 Filling Fee 13 (242,000 Legal 14 (25,000 Printing, mailing, copies 15 Guastella & Assoc. 16 Notice Requirement 18 (242,000 Legal 19 (242,000	6	Aqua Utilities Florida, Inc.			78,770	Legal	
Rutledge, Ecenia, Purnell & Hoffman Abel, Band, Russel Ward, Mullen, Franceski FL PSC Rutledge, Ecenia, Purnell & Hoffman Rutledge, Ecenia, Purnell & Hoffman Tim Ward, Lee Mullen, Dan Franceski FL PSC FL PSC Ren Hoffman Copying, printing, mailing Foundation Topying, printing, mailing Franceski FL PSC FL	7	Aqua Utilities Florida, Inc.			856	Travel	
8 Hoffman 10 Abel, Band, Russel 11 Ward, Mullen, Franceski 12 FL PSC FL PSC 13 Rutledge, Ecenia, Purnell & Hoffman 14 Printer 15 Guastella & Assoc. 16 Notice Requirement 17 Customer Notices - Postage & Mailing 18 Customer Notices - Postage & Mailing 19 20 Total 2 Tim Ward, Lee Mullen, Dan Franceski 2 Tim Ward, Lee Mullen, Dan Franceski 370,000 Consulting 370,000 Consulting 370,000 Pilling Fee 370,000 Printing, mailing, copies 425,000 Consulting, Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences. 16 County Notices placed 2 times. Notices Notices Send twice (1 per hearing) Notification	8	Aqua Utilities Florida, Inc.			182,426	Consulting	
Abel, Band, Russel 1	9	Rutledge, Ecenia, Purnell			8,712	Legal	
Tim Ward, Mullen, Franceski Franceski Franceski FL PSC Rutledge, Ecenia, Purnell & Hoffman A Hoffman Topying, printing, mailing Topying Franceski FL PSC Suddedge, Ecenia, Purnell A Hoffman Topying, printing, mailing Topying Topyin		& Hoffman					
Franceski FL PSC Rutledge, Ecenia, Purnell & Hoffman Printer Copying, printing, mailing Suastella & Assoc. John F Guastella, John M Guastella, Gary White Province Requirement Customer Notices - Printing Customer Notices - Postage & Mailing TEL PSC FL PSC FL PSC Sequence	10	Abel, Band, Russel			1,260	Legal	
FL PSC FL PSC September 13 Rutledge, Ecenia, Purnell & Hoffman 275.00 242,000 Legal 24	11	Ward, Mullen, Franceski			370,000	Consulting	
Rutledge, Ecenia, Purnell & Hoffman 275.00 242,000 Legal 8 Hoffman			Franceski				
& Hoffman 14 Printer Copying, printing, mailing Topies Copying, printing, mailing, copies 15 Guastella & Assoc. John F Guastella, John M Guastella, Gary White Guastella, Gary White Accounting, Used & Useful studies, Engineering Prep of MFRs, Interrogs. & Conferences. 16 Notice Requirement Customer Notices - Printing Customer Notices - Postage & Mailing Total Total Topying, printing, mailing, copies Analysis of Books, Used & Useful studies, Engineering Prep of MFRs, Interrogs. & Conferences. Accounting, Used & Useful studies, Engineering Used & Used & Used & Useful studies, Engineering Prep of MFRs, Interrogs. & Conferences. Accounting, Used & U	12	FL PSC	FL PSC		9,000	Filing Fee	
Printer Copying, printing, mailing 75,000 Printing, mailing, copies John F Guastella, John M Guastella, Gary White 425,000 Consulting, Accounting, Used & Useful studies, Engineering Prep of MFRs, Interrogs. & Conferences. Notice Requirement 3,200 Newspaper Notices Printing Customer Notices - Printing Customer Notices - Postage & Mailing 20 Total 1,845,725	13	Rutledge, Ecenia, Purnell	Ken Hoffman	275.00	242,000	Legal	
Copies John F Guastella, John M Guastella, Gary White John F Guastella, John M Guastella, John M Guastella, Gary White John F Guastella, John M Guastella, John		& Hoffman					
Guastella & Assoc. John F Guastella, John M Guastella, Gary White 425,000 Consulting, Accounting, Engineering Used & Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	14	Printer	Copying, printing, mailing		75,000	Printing, mailing,	
Guastella, Gary White Guastella, Gary White Accounting, Engineering Prep of MFRs, Interrogs. & Conferences. 16 Notice Requirement 17 Customer Notices - Printing Printing Customer Notices - Postage & Mailing 18 Outstand Notices - Postage & Mailing Total Accounting, Prep of MFRs, Interrogs. & Conferences. 18 County Notices placed 2 times. Notices Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification						copies	
Engineering Prep of MFRs, Interrogs. & Conferences. 16 Notice Requirement 3,200 Newspaper Notices 17 Customer Notices - Printing Notification 18 Customer Notices - 20,700 Customer Notices - Postage & Mailing 19 Total 1,845,725	15	Guastella & Assoc.	John F Guastella, John M		425,000	Consulting,	Analysis of Books,
Interrogs. & Conferences. 16 Notice Requirement 17 Customer Notices - Printing 18 Customer Notices - Postage & Mailing 19 Total 10 Notice Requirement 11 Notice Requirement 12 Outcomer Notices - Notices send twice (1 per hearing) Notification 18 Notices send twice (1 per hearing) Notification 19 Notices send twice (1 per hearing) Notification			Guastella, Gary White			Accounting,	Used & Useful studies,
Conferences. 16 Notice Requirement 17 Customer Notices - Printing 18 Customer Notices - Postage & Mailing 19 20 Total Conferences. 18 County Notices placed 2 times. Notices 16 County Notices placed 2 times. Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification						Engineering	Prep of MFRs,
16 Notice Requirement 17 Customer Notices - Printing 18 Customer Notices - Postage & Mailing 19 20 Total 10 County Notices placed 2 times. Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification Notification 18 Customer Notices - Postage & Mailing 19 Total 10 County Notices placed 2 times. Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification							Interrogs. &
17 Customer Notices - 3,000 Customer Notices - Printing Notices - 20,700 Customer Notices - 20,700 Customer Notices send twice (1 per hearing) Notification Notification Notification 18 Customer Notices - 20,700 Customer Notices send twice (1 per hearing) Notification Notification 19 Total 1,845,725							Conferences.
Customer Notices - 3,000 Customer Notices send twice (1 per hearing) Printing Notification 18 Customer Notices - 20,700 Customer Notices send twice (1 per hearing) Postage & Mailing Notification 19 Total 1,845,725	16	Notice Requirement			3,200	Newspaper	16 County Notices placed 2 times.
Printing Customer Notices - Postage & Mailing Total Notification Customer Notices send twice (1 per hearing) Notification Notices send twice (1 per hearing) Notification						Notices	·
18 Customer Notices - Postage & Mailing 19 20 Total Customer Notices - Notices send twice (1 per hearing) Notification 110 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 1.845,725	18	Customer Notices -			20,700	Customer	Notices send twice (1 per hearing)
20 Total 1,845,725		Postage & Mailing				Notification	
	19	-				_	
Estimate Through PAA [] or Commission Hearing [X]	20	Total			1,845,725	_	
		Estimate Through PAA [1 c	or Commission Hearing [X]			_	

		(A)	(B) Wate	(C)	(D) Sewer	(E)
a b	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
С	Prior Unamortized Rate Case Expense					
d e f	Subtotal Prior Cases	0	1.094% _	0	0.127% _	0
g h	Current rate Case Expense	1,845,725	1.094%	20,188	0.127% _	2,353
i İ	Total Projected Rate Case Expense	1,845,725		20,188		2,353
k l	Amortization Period in Years: Annual Amortization	461,431	_ =	5,047	-	588

n Method of Allocation Between Systems: (Provide Calculation)

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: B-11 Page: 1 of 1

Page: 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	Mainte	enance Projects greater than 2% of test year revenues per :	Total	How often
No.	Date	Description	Cost	to Repeat
1	WATER:			
2		None		
3				
4				
5				
6				
7				
8				
9		<u> </u>		
10	TOTAL W	ATER PROJECTS		0
11				
12	SEWER:			
13		None		
14				
15				
16				
17				
18				
19	TOTAL 05			_
20	IOIAL SE	EWER PROJECTS		0

Allocation of Expenses

Docket No. 060368-WS

Interlachen Lake/Park Manor

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

Florida Public Service Commission

Schedule: B-12 Page: 1 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.	_	Allo	cation Percen	itages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.76%	0.08%		0.85%	Customers *	577	43		620
2	604 / 704	Pensions & Benefits	0.76%	0.08%		0.85%	Customers *	3,276	1,369		4,645
3	632 / 732	Contractual Services - Acctg	0.76%	0.08%		0.85%	Customers *	3,714	256		3,970
4	633 / 733	Contractual Services - Legal	0.76%	0.08%		0.85%	Customers *	351	46		398
5	634 / 734	Contractual Services - Mgmt.	0.76%	0.08%		0.85%	Customers *	9,428	1,004		10,432
6	641 / 741	Rental of Building/Real Prop.	0.76%	0.08%		0.85%	Customers *	337	27		364
7	656 / 756	Insurance - Vehicle	0.76%	0.08%		0.85%	Customers *	281	26		307
8	657 / 757	Insurance - General Liability	0.76%	0.08%		0.85%	Customers *	530	52		583
9	658 / 758	Insurance - Work. Comp.	0.76%	0.08%		0.85%	Customers *	278	39		317
10	659 / 759	Insurance - Other	0.76%	0.08%		0.85%	Customers *	389	39		428
11	675 / 775	Miscellaneous Expense	0.76%	0.08%		0.85%	Customers *	1,529	81		1,611

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

Allocation of Expenses

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: B-12 Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6)	(7) A)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.76%	0.08%		0.85%	Customers *	507	50		557
2	604 / 704		0.76%	0.08%		0.85%	Customers *	4,035	2,433		6,468
3	632 / 732	Contractual Services - Acctg	0.76%	0.08%		0.85%	Customers *	1,636	124		1,760
4	633 / 733	9	0.76%	0.08%		0.85%	Customers *	2,753	300		3,053
5	634 / 734	Contractual Services - Mgmt.	0.76%	0.08%		0.85%	Customers *	5,581	503		6,085
6	641 / 741	Rental of Building/Real Prop.	0.76%	0.08%		0.85%	Customers *	282	23		305
7	656 / 756	Insurance - Vehicle	0.76%	0.08%		0.85%	Customers *	131	22		153
8	657 / 757	Insurance - General Liability	0.76%	0.08%		0.85%	Customers *	781	74		855
9	658 / 758	Insurance - Work, Comp.	0.76%	0.08%		0.85%	Customers *	111	25		136
10	659 / 759	Insurance - Other	0.76%	0.08%		0.85%	Customers *	296	21		317
11	675 / 775		0.76%	0.08%		0.85%	Customers *	9,756	874		10,630

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

Allocation of Expenses

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: B-12 Page: 3 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.	-		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	0.69%	0.08%		0.77%	ERCs •	333	32		364
2	604 / 704	Pensions & Benefits	0.69%	0.08%		0.77%	ERCs *	5,375	2,832		8,207
3	632 / 732	Contractual Services - Acctg	0.69%	0.08%		0.77%	ERCs *	1,744	130		1,875
4	633 / 733	Contractual Services - Legal	0.69%	0.08%		0.77%	ERCs *	2,775	362		3,137
5	634 / 734	Contractual Services - Mgmt.	0.69%	0.08%		0.77%	ERCs *	6,442	578		7,020
6	641 / 741	Rental of Building/Real Prop.	0.69%	0.08%		0.77%	ERCs *	341	28		368
7	656 / 756	Insurance - Vehicle	0.69%	0.08%		0.77%	ERCs *	153	25		177
8	657 / 757	Insurance - General Liability	0.69%	0.08%		0.77%	ERCs *	857	83		940
9	658 / 758	Insurance - Work, Comp.	0.69%	0.08%		0.77%	ERCs *	118	27		145
10	659 / 759	Insurance - Other	0.69%	0.08%		0.77%	ERCs •	330	21		351
11	666 / 766	Rate Case Amort	1.09%	0.13%		1.22%	ERCs	5,047	588		5,635
12	675 / 775	Miscellaneous Expense	0.69%	0.08%		0.77%	ERCs *	11,577	1,034		12,611

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

interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Schedule: B-13 Page: 1 of 3

Preparer: Jack Schreyer

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

-		(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &
			2005	preciation Expe	Adjusted	Used &	Useful
1:			Per	Utility	Depreciation	Useful	Depreciation
Line		Assount No. and Name	Books	Adjustments	Expense	%	Expense
No.	INITANIC	Account No. and Name IBLE PLANT	DUUKS	Aujustinents	Lxperise	70	Lxpense
1	301.1		0	0	0	100.00%	0
2 3	301.1	Organization Franchises	0	0	0	100.00%	Ő
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	ő
5		E OF SUPPLY & PUMPING PLANT	Ū	v	0	100.0070	Ū
6	303.2	Land & Land Rights	0	0	0	100.00%	0
7	304.2	Structures & Improvements	0	154	154	100.00%	154
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2	Lake, River & Other Intakes	0		ő	100.00%	Ö
10	300.2	Wells & Springs	0		83	100.00%	83
11	307.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12		Supply Mains	0		0	100.00%	0
13	310.2	Power Generation Equipment	0		1,208	100.00%	1,208
14	311.2	Pumping Equipment	0	,	247	100.00%	247
15	339.2	Other Plant & Misc. Equipment	0		0	100.00%	0
16		TREATMENT PLANT	U	· ·	U	100.0070	v
	303.3	Land & Land Rights	0	0	0	100.00%	0
	303.3	Structures & Improvements	0		0	100.00%	
18	311.3	Pumping Equipment	0		0	100.00%	0
		, , ,	0		0	100.00%	0
20		Water Treatment Equipment	0		0	100.00%	0
21	339.3	Other Plant & Misc. Equipment	U	o o	U	100.0070	· ·
22		MISSION & DISTRIBUTION PLANT	0	0	0	100.00%	0
23	303.4	Land & Land Rights	0		0	100.00%	
24		Structures & Improvements	0		254	100.00%	
25		Pumping Equipment	0		630	100.00%	
26	330.4	Distr. Reservoirs & Standpipes	0		916	69.93%	
27		Transm. & Distribution Mains	0		53	100.00%	
28		Services	0		720	100.00%	
29		Meters & Meter Installations	0		720	69.93%	
30		Hydrants	0		0	100.00%	
31		Backflow Prevention	0		0	100.00%	
32		Other Plant & Misc. Equipment AL PLANT	U	U	U	100.0076	U
33			0	0	0	100.00%	0
34		Land & Land Rights Structures & Improvements	0		0	100.00%	
35		Office Furniture & Equipment	C		0	100.00%	
36		Computer Equipment	C		111	100.00%	
37 38		Transportation Equipment	C		0	100.00%	
39		Stores Equipment	C		0	100.00%	
40		Tools, Shop & Garage Equipment	C		0	100.00%	
41		Laboratory Equipment			0	100.00%	
42		Power Operated Equipment			0	100.00%	
	346.5	Communication Equipment	(0	100.00%	
43		• •			0	100.00%	_
44		Miscellaneous Equipment Other Tangible Plant	(0	100.00%	
43	340.3	Other rangible Flant		, ,	U	100.00 /	, 0
46		TOTAL DEPRECIATION EXPENSE		4,377	4,377		4,101
46		Composite U&U Rate	,	, 4,3//	4,577	93.70%	
47		(LESS) AMORTIZATION OF CIAC	((2,278) (2,278)	33.1070	(2,134)
47		(LEGG) AMONTIZATION OF CIMC	((4,470	, (2,210)		(2,134)
48		NET DEPRECIATION EXPENSE - WATER	(2,099	2,099		1,967
49		Net Depr Expense Used & Useful) 2,099	2,009		1,507
49	,	Met mehr myhense osed a oseidi	,	,			

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

		(1)	(5) Dec	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		-	2006	DI COIGION EXPO	Adjusted	Used &	Useful	Useful
Line			Year	Utility	Depreciation	Useful		Change Over
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1	INTANG	BIBLE PLANT	Expense	Adjustifichts	Expense		Lxperiac	1 1101 1 021
2	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	0	Õ	0	100.00%	Ö	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	ő	0
5		E OF SUPPLY & PUMPING PLANT	O	v	U	100.0076	O	O
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	162	0	162	100.00%	162	8
8	305.2	Collect. & Impound Reservoirs	216	0	216	100.00%	216	216
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	83	0	83	100.00%	83	(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	1,208	0	-	100.00%	1,208	0
14	311.2	· · ·		0	1,208		799	551
		Pumping Equipment	799	0	799	100.00%		
15	339.2	Other Plant & Misc. Equipment TREATMENT PLANT	0	U	0	100.00%	0	0
16	303.3		0	0	0	100.000/	•	0
17		Land & Land Rights	0	0	0	100.00% 100.00%	0	0
18	304.3	Structures & Improvements	0	0	0			0
19	311.3	Pumping Equipment	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	0	0	0	100.00%	0	0
25	311.4	Pumping Equipment	254	0	254	100.00%	254	0
26	330.4	Distr. Reservoirs & Standpipes	681	0	681	100.00%	681	51
27	331.4	Transm. & Distribution Mains	1,000	0	1,000	70.37%	704	63
28	333.4	Services	150	0	150	100.00%	150	97
29	334.4	Meters & Meter Installations	603	0	603	100.00%	603	(117)
30	335.4	Hydrants	0	0	0	70.37%	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33		AL PLANT						
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35		Structures & Improvements	0	0	0	100.00%	0	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37		Computer Equipment	813	0	813	100.00%	813	702
38	341.5	Transportation Equipment	107	0	107	100.00%	107	107
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		Communication Equipment	0	0	0	100.00%	0	0
	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5	Other Tangible Plant	18	0	18	100.00%	18	18
42		TOTAL DEPRECIATION EXPENSE	6,094	0	6,094		5,798	1,697
43		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(2.205)	^	(0.205)	95.14%	(0.070)	. /4.4.4.
43		_	(2,395)	0	(2,395)		(2,278)	
44		NET DEPRECIATION EXPENSE - WATER	3,699	0	3,699		3,519	1,553

Net Depreciation Expense - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Schedule: B-13
Page: 3 of 3
Preparer: Jack Schreyer

Schedule Year Ended: 12/31/200' Historical [] Projected [X]

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

		(1)	(5) Dei	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		-	2007	orcolduon Expe	Adjusted	Used &	Useful	Useful
Line			Year	Utility	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	0	0	0	100.00%	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5		E OF SUPPLY & PUMPING PLANT			•			
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	231	0	231	100.00%	231	68
8	305.2	Collect. & Impound Reservoirs	324	0	324	100.00%	324	108
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	83	0	83	100.00%	83	(0)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	0	ō	0	100.00%	0	Ö
13	310.2	Power Generation Equipment	1,208	0	1,208	100.00%	1,208	0
14	311.2	Pumping Equipment	799	0	799	100.00%	799	ő
15	339.2	Other Plant & Misc. Equipment	0	0	, 39	100.00%	0	0
16		TREATMENT PLANT	v	Ŭ	· ·	100.0070	Ü	v
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	0	0	0	100.00%	0	Ő
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	U	U	U	100.00%	U	U
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
23	304.4				0			0
		Structures & Improvements	0	0	0	100.00%	0	0
25	311.4	Pumping Equipment	254	0	254	100.00%	254	0
26	330.4	Distr. Reservoirs & Standpipes	1,243	0	1,243	100.00%	1,243	562
27	331.4	Transm, & Distribution Mains	1,201	0	1,201	70.82%	850	147
28	333.4	Services	150	0	150	100.00%	150	0
29	334.4	Meters & Meter Installations	701	0	701	100.00%	701	98
30	335.4	Hydrants	0	0	0	70.82%	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33		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	2,270	0	2,270	100.00%	2,270	1,456
38	341.5	Transportation Equipment	161	0	161	100.00%	161	54
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		Communication Equipment	0	0	0	100.00%	0	0
	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	
45	348.5	Other Tangible Plant	27	0	27	100.00%	27	9
42		TOTAL DEPRECIATION EXPENSE	8,650	0	8,650		8,299	2,502
40		Composite NU&U Rate	(0.44)			95.95%		
43		(LESS) AMORTIZATION OF CIAC	(2,414)) 0	(2,414)		(2,317)) (39)
44		NET DEPRECIATION EXPENSE - WATER	6,235	0	6,235		5,982	2,463

Florida Public Service Commission

B-14

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical (X) Projected [)

Schedule: Page: Preparer: 1 of 3 Jack Schreyer

	Angligi	ion: Provide a schedule of test year non-used (1)	(5)	epreciation exp (6)	ense by primary (7)	/ account	(9)
		_	De	preciation Expe	ense	, ,	Used &
		_	2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
<u>No.</u>	INITANIC	Account No. and Name IBLE PLANT	Books	Adjustments	Expense	<u>%</u>	Expense
1 2	351.1	Organization	0	0	0	100.000/	
3	352.1	Franchises	0	0	0	100.00% 100.00%	0
4	389.1	Other Plant & Misc. Equipment	0	ő	0	100.00%	0
5		TION PLANT	Ü	•	0	100.0078	Ü
6	353.2	Land & Land Rights	0	0	0	100.00%	0
7	354.2	Structures & Improvements	0	139	139	100.00%	139
8	355.2	Power Generation Equipment	0	0	0	100.00%	0
9	360.2	Collection Sewers - Force	0	0	0	100.00%	0
10	361.2	Collection Sewers - Gravity	0	307	307	100.00%	307
11	362.2 363.2	Special Collecting Structures Services to Customers	0	0	0	100.00%	0
	364.2	Flow Measuring Devices	0 0	1 0	1 0	100.00%	1 0
	365.2	Flow Measuring Installations	Õ	0	0	100.00% 100.00%	0
	389.2	Other Plant & Misc. Equipment	0	ő	0	100.00%	0
		PUMPING PLANT	Ü	•	J	100.0070	· ·
17	353.3	Land & Land Rights	0	0	0	100.00%	0
	354.3	Structures & Improvements	0	0	0	100.00%	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	0
	370.3	Receiving Wells	0	84	84	100.00%	84
21	371.3	Pumping Equipment	0	596	596	100.00%	596
	389.3	Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT	0	0	0	100.00%	0
	353.4	Land & Land Rights	0	0	0	100.00%	0
	354.4	Structures & Improvements	0	0	0 0	100.00%	0
	355.4	Power Generation Equipment	0	ő	0	100.00%	0
	380.4	Treatment & Disposal Equipment	Õ	804	804	100.00%	804
	381.4	Plant Sewers	ō	0	0	100.00%	0
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0
31		MED WATER TREATMENT PLANT					
	353.5	Land & Land Rights	0	0	0	100.00%	0
	354.5	Structures & Improvements	0	0	0	100.00%	0
	355.5 371.5	Power Generation Equipment	0 0	0	0	100.00%	0
	374.5	Pumping Equipment Reuse Distribution Reservoirs	0	0	0	100.00% 100.00%	0
37	380.5	Treatment & Disposal Equipment	0	0	0	100.00%	0
	381.5	Plant Sewers	0	ő	Ö	100.00%	ō
39	389.5	Other Plant & Misc. Equipment	0	0	ō	100.00%	0
40	RECLAI	MED WATER DISTRIBUTION PLANT					
	352.6	Franchises	0	0	0	100.00%	0
	353.6	Land & Land Rights	0	0	0	100.00%	0
		Structures & Improvements	0	0	0	100.00%	0
		Power Generation Equipment	0	0	0	100.00%	0
		Reuse Services	0	0	0	100.00%	0
46 47	367.6 371.6	Reuse Meters & Meter Installations Pumping Equipment	0	0	0	100.00% 100.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
	389.6	Other Plant & Misc. Equipment	0	Ö	0	100.00%	Ö
		AL PLANT	v	· ·	v		
51		Land & Land Rights	0	0	0	100.00%	0
	354.7	Structures & Improvements	0	250	250	100.00%	250
53		Office Furniture & Equipment	0	0	0	100.00%	0
	390.71	Computer Equipment	0	12	12	100.00%	12
	391.7	Transportation Equipment	0	0	0	100.00%	0
	392.7	Stores Equipment	0	0	0	100.00%	0
57 58	393.7 394.7	Tools, Shop & Garage Equipment	0	0	0 0	100.00%	0
	394.7 395.7	Laboratory Equipment Power Operated Equipment	0	0	0	100.00% 100.00%	0
	396.7	Communication Equipment	0	0	0	100.00%	0
61	397.7	Miscellaneous Equipment	0	ō	Ö	100.00%	ŏ
62		Other Tangible Plant	0	ŏ	0	100.00%	ő
J.			_				
63		TOTAL DEPRECIATION EXPENSE	0	2,194	2,194		2,194
		Composite NU&U Rate				100.00%	
64		(LESS) AMORTIZATION OF CIAC	0	(19)	(19)		(19)
~-		NET DEDDECIATION EXPENSE OF MEET		3 425	0.175		2 475
65		NET DEPRECIATION EXPENSE - SEWER	0	2,175	2,175		2,175
66		Net Depr Expense Used & Useful	0				

Jack Schreyer

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

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

		(1)	(5) Dei	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		•	2006	PICCIDITUTE EXPE	Adjusted	Used &	Usea & Useful	Used & Useful
Line			Year	Utility	Depreciation	Useful		Change Ove
<u>Vo.</u>	WEAR	Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1	351.1	BIBLE PLANT Organization	0	0	0	100.000/	0	0
3	352.1	Franchises	0	0	0 0	100.00% 100.00%	0	0
4	389.1	Other Plant & Misc. Equipment	Ö	0	0	100.00%	0	0
5	COLLEC	CTION PLANT					_	
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	144	0	144	100.00%	144	5
8 9	355.2 360.2	Power Generation Equipment Collection Sewers - Force	0 55	0	0	100.00%	0	0
10	361.2	Collection Sewers - Gravity	323	0	55 323	100.00% 100.00%	55 323	55 16
11	362.2	Special Collecting Structures	0	Ö	0	100.00%	0	(
12	363.2	Services to Customers	1	0	1	100.00%	1	Č
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	(
	365.2	Flow Measuring Installations	0	0	0	100.00%	0	C
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	C
		M PUMPING PLANT				400.000		
17 18	353.3 354.3	Land & Land Rights Structures & Improvements	0	0	0	100.00%	0	C
19	355.3	Power Generation Equipment	0	0	0 0	100.00% 100.00%	0	(
20	370.3	Receiving Wells	62	0	62	100.00%	62	(22
21	371.3	Pumping Equipment	672	ő	672	100.00%	672	76
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	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	(
26 27	355.4 380.4	Power Generation Equipment Treatment & Disposal Equipment	0	0	0	100.00% 100.00%	0 806	(
28	381.4	Plant Sewers	806 0	0	808 0	100.00%	000	(
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0	(
30	389.4	Other Plant & Misc. Equipment	ő	ő	Ö	100.00%	0	Č
31	RECLA	IMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0	0	100.00%	0	C
33		Structures & Improvements	0	0	0	100.00%	0	(
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	(
35	371.5	Pumping Equipment	0	0	0	100.00%	0	(
36 37	374.5 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0 0	100.00% 100.00%	0	(
38	381.5	Plant Sewers	0	0	0	100.00%	0	(
39	389.5	Other Plant & Misc. Equipment	ŏ	ō	0	100.00%	Ö	Č
40		IMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0	0	100.00%	0	C
	353.6	Land & Land Rights	0	0	0	100.00%	0	(
43	354.6	Structures & Improvements	0	0	0	100.00%	0	(
44		Power Generation Equipment	0	0	0	100.00%	0	(
45	366.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	100.00%	0	(
46 47	367.6 371.6	Pumping Equipment	0	0	0	100.00% 100.00%	0	(
48	375.6	Reuse Transmission & Distr. Sys.	0	Ö	0	100.00%	0	(
49	389.6	Other Plant & Misc. Equipment	0	Ö	ő	100.00%	ő	Č
50		RAL PLANT	· ·		,			
51	353.7	Land & Land Rights	0	0	0	100.00%	0	(
	354.7	Structures & Improvements	250	0	250	100.00%	250	((
53		Office Furniture & Equipment	0	0	0	100.00%	0	(
54		Computer Equipment	89	0	89	100.00%	89	77
55		Transportation Equipment	0	0	0	100.00%	0	(
56 57	392.7 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0	0 0	100.00% 100.00%	0	(
58		Laboratory Equipment	0	0	0	100.00%	0	(
59		Power Operated Equipment	0	0	0	100.00%	ő	(
60		Communication Equipment	Ö	ō	0	100.00%	Ö	(
61		Miscellaneous Equipment	Ō	0	0	100.00%	0	(
62		Other Tangible Plant	0	0	0	100.00%	0	C
63		TOTAL DEPRECIATION EXPENSE	2,402	0	2,402	4.00.000	2,402	208
64		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(19)	0	(19)	100.00%	(19)	(0
65		NET DEPRECIATION EXPENSE - SEWER	2,383	0	2,383		2,383	208

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical (1) Projected (X1)

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

Historical [] Projected [X]

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

NTANGBLE PLANT		Explanation: Provide a schedule of test year non-used a (1)					(0)	/10\
No. Account No. and Name Expense Charlet Depreciation Charage CVA		(+)	(5) Der	(6) preciation Expe	(7) ense	(8)	(9) Used &	(10) Used &
Line Account No. and Name Expense Adjustments Expense		-				Used &		
No. INTANCIBLE PLANT Cognization Color	Line			Utility				
2 551.1 Organization			Expense	Adjustments		%		Prior Year
3 35.21 Franchises 4 389.1 Of the Plant & Misc. Equipment 5 COLLECTION PLANT 5 COLLECTION PLANT 5 S52.2 Land & Land Righs 6 0 0 100.00% 7 394.2 Structures & Improvements 7 394.2 Structures & Improvements 9 0.0 0 100.00% 9 0.00.2 Collection Severs - Force 8 2 0 82 100.00% 9 0.00.2 Collection Severs - Force 8 2 0 82 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 56.6 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 56.6 0 0 0 0 100.00% 9 0.00.2 Collection Severs - Starly 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_	_	_		_	
4 399.1 Other Plant & Misc. Equipment 0 0 0 100,00% 0 7 100,00% 0 7 100,00% 0 7 100,00% 0 7 100,00% 0 7 100,00% 0 10		<u> </u>						0
COLLECTION PLANT							_	0
6 353.2 Land & Land Rights			U	U	U	100.00%	U	U
7 354-2 Structures & Improvements			0	0	0	100.00%	0	0
9 360.2 Collection Severs - Force	7							66
10 961.2 Collection Sewers - Cravity 546 0 546 100.00% 546 222 1362.2 Services to Customers 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 100.00% 1 0 1 1 1 1 1 1 1 1	8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0
13 862 Specials Collecting Structures 1			82		82	100.00%	82	27
12 36.3 Services to Customers		,						223
13 364.2 Flow Measuring Devices 0		• •	_					0
14 365.2 Flow Measuring Installations 0								0
15 388.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 100.00%		<u> </u>	-				-	0
16 SYSTEM PUMPINS PLANT 7 353.3 Land & Land Rights 0 0 0 100,00% 0 0 18 345.3 Structures & Improvements 0 0 0 100,00%		S .					_	0
18 364-3 Structure & Improvements 0		• •	Ü	v	v	100.00 /0	0	Ü
93 555.3 Power Generation Equipment 0	17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
20 370.3 Receiving Wells	18		0	0	0	100.00%	0	0
21 371.3 Pumping Equipment		· ·	-	-	0	100.00%	0	0
23 389.3 Other Plant & Misc. Equipment 0 0 100,00% 0 100,0		•						(11)
TREATMENT AND DISPOSAL PLANT								736
24 353.4 Land & Land Rights 0 0 0 100.00% 0 0 0 0 0 0 0 0 0			0	U	0	100.00%	0	0
25 354.4 Structures & Improvements			^	0	0	100.009/	^	0
26 355.4 Power Generation Equipment 0 0 0 100.00% 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•						0
27 380.4 Treatment & Disposal Équipment 806 0 806 100.00% 806 (6)					-			Ö
28 381.4 Plant Sewers			-				_	(0)
39 389.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	28	· · · · · · · · · · · · · · · · · · ·						0
RECLAIMED WATER TREATMENT PLANT	29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0
32 353.5 Land & Land Rights 0 0 0 100.00% 0 6 6 6 6 6 71.5 Structures & Improvements 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	100.00%	0	0
33 354.5 Structures & Improvements 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
34 355.5 Power Generation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								0
36 371.5 Pumping Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•					-	0
36 374.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-	_	_		_	0
37 380.5 Treatment & Disposal Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							-	0
38 381.5 Plant Sewers			-					ő
## RECLAIMED WATER DISTRIBUTION PLANT ## 352.6 Franchises		, , ,	-				-	Ō
1 352.6 Franchises	39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
353.6	40							
354.6 Structures & Improvements 0								0
44 355.6 Power Generation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	_					0
45 366.6 Reuse Services 0 0 0 100.00% 0 6 6 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 6 6 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 6 6 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 6 6 9 389.6 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6								0
46 367.6 Reuse Meters & Meter Installations 0 0 0 100.00% 0 0 47 371.6 Pumping Equipment 0 0 0 0 100.00% 0 0 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 0 48 389.6 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 50 GENERAL PLANT 0 0 0 0 100.00% 0 0 51 353.7 Land & Land Rights 0 0 0 0 100.00% 250 (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-			-	0
47 371.6 Pumping Equipment 0 0 0 100.00% 0 0 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 50 GENERAL PLANT 51 353.7 Land & Land Rights 0 0 0 100.00% 0 <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td>0</td>			_					0
48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 50 GENERAL PLANT 51 353.7 Land & Land Rights 0 0 0 100.00% 0 0 52 354.7 Structures & Improvements 250 0 250 100.00% 250 (0) 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 0 54 390.71 Computer Equipment 249 0 249 100.00% 249 160 55 391.7 Transportation Equipment 0 0 0 100.00% 0 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 0 61 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE 3,602 0 3,602 3,602 1,200 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19)								Ö
49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 50 GENERAL PLANT 0 0 0 100.00% 0 0 0 51 353.7 Land & Land Rights 0 0 0 250 100.00% 0 0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								Ö
51 353.7 Land & Land Rights 0 0 0 100.00% 0 0 52 354.7 Structures & Improvements 250 0 250 100.00% 250 (0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 0 54 390.71 Computer Equipment 249 0 249 100.00% 0 0 0 55 391.7 Transportation Equipment 0 0 0 100.00% 0 <td></td> <td>·</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>0</td>		·	-					0
52 354.7 Structures & Improvements 250 0 250 100.00% 250 (6 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 0 54 390.71 Computer Equipment 249 0 249 100.00% 249 160 55 391.7 Transportation Equipment 0 0 0 100.00% 0 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0	50							
53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 0 54 390.71 Computer Equipment 249 0 249 100.00% 249 160 55 391.7 Transportation Equipment 0 0 0 100.00% 0 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>		•						0
54 390.71 Computer Equipment 249 0 249 100.00% 249 160 55 391.7 Transportation Equipment 0 0 0 100.00% 0 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(0)</td>		•						(0)
55 391.7 Transportation Equipment 0 0 0 100.00% 0 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 <								0
56 392.7 Stores Equipment 0 0 0 100.00% 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 3,602 0 3,602 3,602 3,602 1,200 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19) (19) (19) (19) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>160</td>								160
57 393.7 Tools, Shop & Garage Equipment 0 0 100.00% 0 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 0 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 <								0
58 394.7 Laboratory Equipment 0 0 0 100.00% 0 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 0 61 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 3,602 0 3,602 3,602 3,602 1,200 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19) (19) (19) (19)								0
59 395.7 Power Operated Equipment 0 0 0 100.00% 0 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 0 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 3,602 0 3,602 3,602 1,200 100.00% 0 100.00% 0								0
60 396.7 Communication Equipment 0 0 0 100.00% 0 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 3,602 0 3,602 3,602 1,200 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19) (19) (19) (19)								0
61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 3,602 0 3,602 3,602 1,200 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19) (19) (19)								0
62 398.7 Other Tangible Plant 0 0 0 100.00% 0 0 63 TOTAL DEPRECIATION EXPENSE 3,602 0 3,602 1,200 Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19)								ŏ
63 TOTAL DEPRECIATION EXPENSE 3,602 0 3,602 3,602 1,200								ő
Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19) (19)		<u>•</u>						
64 (LESS) AMORTIZATION OF CIAC (19) 0 (19) (19) (19)	63		3,602	0	3,602		3,602	1,200
			,,,,,	_		100.00%	,,	
65 NET DEPRECIATION EXPENSE - SEWER 3,583 0 3,583 3,583 1,200	64	(LESS) AMURTIZATION OF CIAC	(19)	0	(19)		(19)	(0)
	65	NET DEPRECIATION EXPENSE - SEWER	3,583	0	3,583	,	3,583	1,200

Taxes Other Than Income

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005; Intermed. 2006, Projected 2007 Schedule: B-15
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulator Assessme Fees (RAF 4.50%	nt Payroll	(4) Real Estate & Personal Property on U&U	(5) Other	(6)	(7) Supporting Schedules
Wate 1	r Test Year (2005) Per Books	3,68	1,058	2,228		6,975	B-4, B-5, A-5
2 3 4 5 6	Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 8.8 Total Test Year Adjustments Adjusted Test Year (2005)	2%	0 0 0 39 1,058		0	0 (197) (197) 6,778	B5
7 8 9 10 11 12 13	Adjustments to Intermed. Year (Explain RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 7.9 Total 2006 Adjustments Adjusted Intermed. Year (2006)	6%	97 162 97 162 96 1,221	1,447 (115) 1,332	0	97 162 1,447 (115) 1,592 8,370	E-13 B-5 A-5
14 15 16 17 18 19 20	Adjustments to Projected Rate Year (RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 7.3 Total 2007 Adjustments Adjusted Projected Rate Year (2007)	3,78		822 (61) 762	0	0 98 822 (61) 859 9,229	-
21 22	RAFs Assoc. with Revenue Increase Total Projected Rate Year (2007)	5,4		4,125	0	1,624	B-3 =
Sew 23	er Test Year (2005) Per Books	8	32 530	88		1,450	B-4, B-6, A-6
24 25 26 27 28	Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.0 Total Test Year Adjustments Adjusted Test Year (2005)	00%8	0 0 32 530	0	0	0 0 0 1,450	-
29 30 31 32 33 34 35	Adjustments to Intermed. Year (Explanation RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	00%	9 51 9 51 42 581	67 0 67	0	9 51 67 0 128 1,578	E-2 B-6 A-6
36 37 38 39 40 41		00%	0 620 0 620 42 1,201	581 0 581	0	0 620 581 0 1,201 2,779	B-6 A-6
42 43	RAFs Assoc. with Revenue Increase		08			1,508	B-3

Recap Schedules: B-1, B-2

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

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Interlachen Lake/Park Manor TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Reconcilliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: C-1 Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007	
Line	2	Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting
No.		Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
Wat									
1	Current Tax Expense	6,113	(2,202)	3,910	(5,391)	(1,480)	(6,827)	(8,307)	C-2
2	Deferred Income Tax Expense	0	948	948	(576)	372	0	372	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	6,113	(1,255)	4,858	(5,966)	(1,108)	(6,827)	(7,935)	
Sew	er								
7	Current Tax Expense	(2,411)	(1,282)	(3,693)	(903)	(4,596)	(5,430)	(10,026)	C-2
8	Deferred Income Tax Expense	0	239	239	(145)	94	` o´	94	C-5
9	ITC Realized This Year	0	0	0	` o´	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	(2,411)	(1,043)	(3,454)	(1,048)	(4,502)	(5,430)	(9,932)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: C-2 1 of 3 Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	15,846	(3,858)	11,988	(6,193)	(2,750)	(8,943)	B-1, B-2
2	Less: Interest Charges	0	(1,624)	(1,624)	0	(574)	(574)	C-3
3	Taxable Income	15,846	(5,481)	10,365	(6,193)	(3,324)	(9,517)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	_ 0	2,457	2,457	619	0	619	C-5
7	Total Schedule M Adjustments	0	2,457	2,457	619	0	619	
8	Taxable Income Before State Taxes	15,846	(7,938)	7,908	(6,812)	(3,324)	(10,137)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	872	(437)	435	(375)	(183)	(558)	
13	Federal Taxable Income	14,974	(5,045)	9,930	(5,818)	(3,141)	(8,960)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	5,241	(1,766)	3,475	(2,036)	(1,100)	(3,136)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	5,241	(1,766)	3,475	(2,036)	(1,100)	(3,136)	
18	Summary:							
19	Current State Income Tax	872	(437)	435	(375)	(183)	(558)	
20	Current Federal Income Tax	5,241	(1,766)	3,475	(2,036)	, ,	(3,136)	
21	Total Current Income Tax Expense (To C-1)	6,113	(2,202)	3,910	(2,411)	(1,282)	(3,693)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	11,988	(13,728)	(1,740)	(8,943)	(2,308)	(11,251)	B-1, B-2
2	Less: Interest Charges	(1,624)	(385)	(2,008)	(574)	(67)	(641)	C-3
3	Taxable Income	10,365	(14,113)	(3,748)	(9,517)	(2,375)	(11,892)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	2,457	(1,493)	964	619	(376)	243	C-5
7	Total Schedule M Adjustments	2,457	(1,493)	964	619	(376)	243	
8	Taxable Income Before State Taxes	7,908	(12,620)	(4,712)	(10,137)	(1,998)	(12,135)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	435	(694)	(259)	(558)	(110)	(667)	
13	Federal Taxable Income	9,930	(13,419)	(3,489)	(8,960)	(2,265)	(11,224)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	3,475	(4,697)	(1,221)	(3,136)	(793)	(3,928)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	3,475	(4,697)	(1,221)	(3,136)	(793)	(3,928)	
18	Summary:							
19	Current State Income Tax	435	(694)	(259)	(558)	(110)	(667)	
20	Current Federal Income Tax	3,475	(4,697)	(1,221)	(3,136)	(793)	(3,928)	
21	Total Current Income Tax Expense (To C-1)	3,910	(5,391)	(1,480)	(3,693)	(903)	(4,596)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/07 Historical [] Projected [X] Schedule: Page:

C-2 3 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/06	2007	12/31/07	12/31/06	2007	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(1,740)	(16,884)	(18,623)	(11,251)	(13,395)	(24,646)	B-1, B-2
2	Less: Interest Charges	(2,008)	(814)	(2,822)	(641)	(680)	(1,321)	C-3
3	Taxable Income	(3,748)	(17,697)	(21,445)	(11,892)	(14,076)	(25,967)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	964	0	964_	243	0	243	C-5
7	Total Schedule M Adjustments	964	0	964	243	0	243	
8	Taxable Income Before State Taxes	(4,712)	(17,697)	(22,409)	(12,135)	(14,076)	(26,213)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(259)	(973)	(1,232)	(667)	(774)	(1,442)	
13	Federal Taxable Income	(3,489)	(16,724)	(20,213)	(11,224)	(13,301)	(24,526)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(1,221)	(5,853)	(7,074)	(3,928)	(4,656)	(8,584)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(1,221)	(5,853)	(7,074)	(3,928)	(4,656)	(8,584)	
18	Summary:							
19	Current State Income Tax	(259)	(973)	(1,232)	(667)	(774)	(1,442)	
20	Current Federal Income Tax	(1,221)	(5,853)	(7,074)	(3,928)	(4,656)	(8,584)	
21	Total Current Income Tax Expense (To C-1)	(1,480)	(6,827)	(8,307)	(4,596)	(5,430)	(10,026)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending: 12/31/05 Historical [X] Projected []

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		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	1,469	1,469	Note*	0	574	574	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	154	154		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	1,624	1,624	_	0	574	574	-

NL	Y for Option 2 Companies (s	s <u>ee Sch. C-7)</u>)	Water				Sewer			
					Total	Debt Only				Total	Debt Only
					Weighted	Weighted				Weighted	Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt										
9	Short-Term Debt			Not Applic	able				Not Appli	cable	
10	Preferred Stock										
11	Common Equity										·
12	Total								=		
13	ITC (from D-1, Line 7)					j					
14	Weighted Debt Cost (From	Line 12)									

* Note: Calculations for utility adjusted interest: Water Sewer Rate Base (Sch. A-1, A-2) 74,841 25,134 Weighted Cost of Long Term Debt (D-1) 1.96% 1,469 2.28% 574 Weighted Cost of Short Term Debt (D-1) 0.00% 0.00% 0 Adjusted Interest on Debt 1,469 574

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2005	2006	2006	•	2005	2006	2006	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	1,469	385	1,854	Note*	574	67	641	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	154	0	154		0	0	0	
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	1,624	385	2,008	_	574	67	641	-

DNL.	Y for Option 2 Companies (see Sch. C-7)	١.	Water	_			Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total		777.004						=		
13	ITC (from D-1, Line 7)										
14 15	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)	94,441		28,053	
Weighted Cost of Long Term Debt (D-1)	1.96%	1,854	2.26%	641
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,854		641

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending: 12/31/07 Historical [] Projected [X] Schedule: C-3 Page: 3 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2006 Adjusted	2007	2007 Adjusted	_	2006	2007	2007	Supporting Schedules
NO.	Description	Aujusteu	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	1,854	968	2,822	Note*	641	680	1,321	Note*
2	Amortization of Debt Premium,	0	0	0		0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	154	0	154		0	0	0	
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	2,008	968	2,976	-	641	680	1,321	_

	ulation of ITC Interest Synchronization Y for Option 2 Companies (see Sch.		Water			Sewer			
	Balances From Sch. D-1 Amou	nt Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity		Not Applic	able			Not Appli	cable	
12	Total		_			 	=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Line 12 Interest Adjustment (To Line 6)						- =		

* Note: Calculations for utility adjusted interest: Water Sewer Rate Base (Sch. A-1, A-2) 143,757 57,827 Weighted Cost of Long Term Debt (D-1) 2.06% 2,822 2.32% 1,321 Weighted Cost of Short Term Debt (D-1) 0.00% n 0.00% Adjusted Interest on Debt 2,822 1,321

Book/Tax Differences - Permanent

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Schedule: C-5 Page: 1 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	,	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	0	2,605	2,605	128	2,175	2,303	
2	Book Depreciation & Amortization	0	2,099	2,099	0	2,175	2,175	B-13,14
3	Difference	0	506	506	128	0	128	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	761	761	192	0	192	
6	Regulatory Assets	0	683	683	172	0	172	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	2,457	2,457	619	0	619	
9	State Tax Rate	5.5%		5.5%	5.5%)	5.5%	
10	State Deferred Taxes	0	135	135	34	0	34	
11	Timing Differences for Federal Taxes	0	2,321	2,321	585	0	585	
12	Federal Tax Rate	35.0%	•	35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	0	812	812	205	0	205	
14	Total Deferred Taxes (to C-1)	0	948	948	239	0	239	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/06 Historical [] Projected [X] 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	2,605	1,576	4,181	2,303	201	2,504	
2	Book Depreciation & Amortization	2,099	1,600	3,699	2,175	208	2,383	B-13,14
3	Difference	506	(24)	482	128	(6)	121	
4	Other Timing Differences (Itemize):							
5	Bad Debt	761	(761)	0	192	(192)	0	
6	Regulatory Assets	683	(683)	0	172	(172)	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	2,457	(1,493)	964	619	(376)	243	-
9	State Tax Rate	5.5%)	5.5%	5.5%)	5.5%	
10	State Deferred Taxes	135	(82)	53	34	(21)	13	
11	Timing Differences for Federal Taxes	2,321	(1,411)	911	585	(356)	230	
12	Federal Tax Rate	35.0%)	35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	812	(494)	319	205	(125)	80	
14	Total Deferred Taxes (to C-1)	948	(576)	372	239	(145)	94	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Test Year Ending 12/31/07 Historical [] Projected [X] Schedule: C-5
Page: 3 of 3
Preparer: Jack Schreyer

Freparer. Jack Schley

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	-	12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	4,181	2,536	6,717	2,504	1,200	3,704	
2	Book Depreciation & Amortization	3,699	2,536	6,235	2,383	1,200	3,583	B-13,14
3	Difference	482	0	482	121	0	121	
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)	964	0	964	243	0	243	-
9	State Tax Rate	5.5%)	5.5%	5.5%)	5.5%	
10	State Deferred Taxes	53	0	53	13	0	13	
11	Timing Differences for Federal Taxes	911	0	911	230	0	230	
12	Federal Tax Rate	35.0%	1	35.0%	35.0%)	35.0%	ı
13	Federal Deferred Taxes	319	0	319	80	0	80	
14	Total Deferred Taxes (to C-1)	372	0	372	94	0	94	-

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-6 Page: 1 of 3

Preparer: Jack Schreyer

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

-	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line			erred Tax Liabili	ty		Account No	-	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	443	2,653	3,096				443	2,653	3,096
4	2006	551	3,301	3,852				551	3,301	3,852
5	2007	659	3,949	4,608				659	3,949	4,608
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
-8	2005	48	291	339				48	291	339
9	2006	60	362	422				60	362	422
10	2007	72	433	505				72	433	505

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-6 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
			count No. 2830 ed State Tax Lia	-
			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	443	443
4	2006	443	108	551
5	2007	551	108	659
SEWE	R			
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	48	48
9	2006	48	12	60
10	2007	60	12	72

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: C-6 Page: 3 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
		Acc	count No. 2830	5
		Deferred	Federal Tax L	_iability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	2,653	2,653
4	2006	2,653	648	3,301
5	2007	3,301	648	3,949
SEWE	R			
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	291	291
9	2006	291	71	362
10	2007	362	71	433

Investment Tax Credits - Analysis

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: C-7 Page: 1 of 4

Preparer: Jack Schreyer

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

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

NONE NONE 1

Investment Tax Credits - Analysis

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 2 of 4

Preparer: Jack Schreyer

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

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

1 NONE NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: C-7 Page: 3 of 4

Preparer:

Jack Schreyer

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 4 of 4

Preparer: Jack Schreyer

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

NONE

Parent's Debt Information

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Preparer: Jack Schreyer

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

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

Income Tax Returns

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-9 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Miscellaneous Tax Information

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule: C-10 Page: 1 of 1

Test Year Ending 12/31/05 Pre

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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Interlachen Lake/Park Manor CAPITAL SCHEDULES

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

Schedule of Requested Cost of Capital

13 Month Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-1 1 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	24,487	32.72%	6.00%	1.96%	1,469	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	36,730	49.08%	10.12%	4.97%	3,717	D-2
5	Customer Deposits	2,572	3.44%	6.00%	0.21%	154	D-2
6	Accumulated Deferred Income Taxes	11,052	14.77%	0.00%	0.00%	0	D-2
7	Total	74,841	100.00%	=	7.14%	5,341	• •
SEW	/ER						
8	Long-Term Debt	9,569	38.07%	6.00%	2.28%	574	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	14,354	57.11%	10.12%	5.78%	1,453	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,211	4.82%	0.00%	0.00%	0	D-2
14	Total	25,134	100.00%	-	8.06%	2,027	-

Schedule of Requested Cost of Capital

13 Month Average balance Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending: 12/31/06

Florida Public Service Commission

Schedule: Page: D-1 2 of 3

Preparer:

Jack Schreyer

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

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

	(1)	(2)	(3)	(4)	· · · · · · · · · · · · · · · · · · ·	(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	30,879	32.70%	6.00%	1.96%	1,853	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	46,318	49.04%	10.12%	4.96%	4,687	D-2
5	Customer Deposits	2,572	2.72%	6.00%	0.16%	154	D-2
6	Accumulated Deferred Income Taxes	14,672	15.54%	0.00%	0.00%	0	D-2
7	Total	94,441	100.00%	-	7.09%	6,694	- =
SEW	/ER						
8	Long-Term Debt	10,578	37.71%	6.00%	2.26%	635	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	15,868	56.56%	10.12%	5.72%	1,606	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,607	5.73%	0.00%	0.00%	0	D-2
14	Total	28,053	100.00%	-	7.99%	2,241	-

Schedule of Requested Cost of Capital

13 Month Average balance

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

D-1

Page:

3 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
	•	Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	49,361	34.34%	6.00%	2.06%	2,962	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	74,041	51.50%	10.12%	5.21%	7,493	D-2
5	Customer Deposits	2,572	1.79%	6.00%	0.11%	154	D-2
6	Accumulated Deferred Income Taxes	17,784	12.37%	0.00%	0.00%	0	D-2
7	Total	143,757	100.00%	=	7.38%	10,609	- =
SEW	/ER						
8	Long-Term Debt	22,352	38.65%	6.00%	2.32%	1,341	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	33,527	57.98%	10.12%	5.87%	3,393	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,948	3.37%	0.00%	0.00%	0	D-2
14	Total	57,827	100.00%	_	8.19%	4,734	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: D-2 Page: 1 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recor	iciliation Adju	ıstments	Reconciled	
Line		Average				To Requested	
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	0			24,487	24,487	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	61,217			(24,487)	36,730	
5	Customer Deposits	2,572				2,572	D-7
6	Accumulated Deferred Income Taxes	11,052				11,052	
7	Total	74,841			0	74,841	- A-1
Sew	er						
8	Long-Term Debt	0			9,569	9,569	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	23,923			(9,569)	14,354	
12	Customer Deposits	0			. ,	0	
13	Accumulated Deferred Income Taxes	1,211				1,211	
14	Total	25,134	-		0	25,134	

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

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: D-2

Page:

2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ıstments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	30,879				30,879	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	46,318				46,318	
5	Customer Deposits	2,572				2,572	D-7
6	Accumulated Deferred Income Taxes	14,672				14,672	
7	Total	94,441			0	94,441	- A-1
Sew	er						
8	Long-Term Debt	10,578				10,578	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	15,868				15,868	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	1,607				1,607	
14	Total	28,053			0	28,053	A-2

[•] List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance Interlachen Lake/Park Manor Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page:

D-2 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)
			Recon	ciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata •	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	49,361				49,361	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	74,041				74,041	
5	Customer Deposits	2,572				2,572	D-7
6	Accumulated Deferred Income Taxes	17,784				17,784	
7	Total	143,757			0	143,757	- A-1
Sew	er						
8	Long-Term Debt	22,352				22,352	D - 5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	33,527				33,527	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	1,948				1,948	
14	Total	57,827			0	57,827	- A-2

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

Recap Schedules: D-1

Preferred Stock Outstanding

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended December 31 of. Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X]

Florida Public Service Commission

Schedule:

D-3 1 of 1

Page: Preparer:

Jack Schreyer

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

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

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X] Schedule: D-4 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Cost of Long-Term Debt

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006, 2007 Utility { X } or Parent [] Florida Public Service Commission

Schedule: Page: D-5 1 of 2

Preparer:

Jack Schreyer

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

	(1)	(2)	/2)	///	/E)	(C)	/7)	(0)	(0)	(10)	(4.4)	(4.0)
	(1)	(2)	(3)	(4)	(3)	(0)	(7)	(8)	(9)	(10)	(11)	(12)
					Amount	namortized Dis	s Unamortized	Annual Amort.	Annual Amort.		Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Interest	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Cost	(11)/
No.	Years of Life	Maturity Date	Value)_	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility[] or Parent[X]

Florida Public Service Commission

Schedule:

D-5 2 of 2 Page:

Preparer:

Jack Schreyer

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

		(2)	(3)	(4)	(5) Amount	(6) Unamortized	(7) Unamortized	(8) Annual Amort.	(9) Annual Amort.	(10)	(11)	(12) Effective
Name of the Court of Both		Innua Data	Principal Amt.	Principal	Outstanding		Issuing Exp.	of Discount	of Issuing Exp.	Interest	Total	Cost Rate
			•					, ,	•			(11)/
		Maturity Date	value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	<u>((4)-(6)-(7))</u>
2005												
		•	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			•		-							
2006			•		-							
	6.00%	10/31/06 -	20.501.000	4.731.000	_	_	_	_	_	283.860	283.860	6.00%
				-,	_	_	_	_	_	•	· ·	
				4 724 000	-			•				
2027				4,731,000	-							
-	6.00%	10/31/06 -	20,501,000	20,501,000	-	-	-	-	•	1,230,060	1,230,060	6.00%
		•	-			-	-	-	-	-	-	
				20,501,000								
	Description, Coupon Rate Years of Life 2005 2006 2007	Years of Life 2005 2006 6.00%	Years of Life Maturity Date 2005 2006 6.00% 10/31/06 - 2007 6.00% 10/31/06 -	Sold (Face Years of Life Sold (Face Years of Life Maturity Date Value)	Sold (Face Years of Life Sold (Face Yalue) Outstanding	Sold (Face Amount Within One Years of Life Yalue Value Outstanding One Year	Description, Coupon Rate Years of Life Issue Date Years of Life Maturity Date Sold (Face Value) Outstanding One Year With Col (4)	Description, Coupon Rate Years of Life Issue Date Years of Life Maturity Date Sold (Face Value) Outstanding One Year With Col (4) With Col (4) With Col (4)	Sold (Face Naturity Date Sold (Face Naturity Date Value) Outstanding One Year With Col (4) With Col (4) With Col (4) Principal Outst.	Sold (Face Value) Outstanding One Year Within One Year With Col (4) With Col (4) With Col (4) Outstanding One Year With Col (4) With Col (4) Outstanding One Year With Col (4) Outstanding One Year With Col (4) Outstanding One Year Outstanding Outstanding One Year Outstanding One Year Outstanding Outstanding Outstanding Outstanding Outstanding One Year Outstanding Out	Description, Coupon Rate Years of Life Issue Date Years of Life Maturity Date Value Value Outstanding One Year With Col (4) With Col (4) Principal Outst. Outstanding One Year With Col (4) Principal Outst. Outstanding Cost (Coupon With Col (4)	Description, Coupon Rate Years of Life Issue Date Years of Life Maturity Date Value Outstanding One Year With Col (4) With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (Mith Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Col (4) Principal Outst Outstanding Cost (Coupon Interest Cost (With Col (4) With Co

Cost of Variable Rate Long-Term Debt

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006, 2007 Utility [X] or Parent []

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

Florida Public Service Commission

Schedule:

D-6

Page:

1 of 2 <name>

Preparer: <n

	(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	((4)-(6)-(7))
													<i></i>

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year Ending: Historical 2005, Projected 2006 & 2007

Utility [] or Parent [X]

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

Florida Public Service Commission

Schedule: Page: D-6 2 of 2

Preparer:

Jack Schreyer

	(1)	(2)	(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	; ((4)-(6)-(7))

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule: Page: D-7 1 of 1

Test Year Ending: 12/31/05

ge:

Preparer:

Jack Schreyer

Utility [X] or Parent[]

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

	(1)	(2)	(3)	(4)	
					Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
4	. 05	0.445	0.0	•	0.500
1	Jan-05	2,445	88	0	2,533
2	Feb-05	2,533	132	(88)	2,577
3	Mar-05	2,577	132	(22)	2,687
4	Apr-05	2,687	132	(132)	2,687
5	May-05	2,687	66	(22)	2,731
6	Jun-05	2,731	59	(280)	2,510
7	Jul-05	2,510	88	(44)	2,554
8	Aug-05	2,554	154	(265)	2,443
9	Sep-05	2,443	206	(116)	2,533
10	Oct-05	2,533	88	(140)	2,481
11	Nov-05	2,481	88	(44)	2,525
12	Dec-05	2,525	358	(280)	2,603
13	Average			-	2,572
14		Wat	er Allocated at	100% =	2,572
15		Sew	er Allocated at	0% =	0

-				
	·			
-				

Interlachen Lake/Park Manor RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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Rate Schedule - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Water [X] or Sewer []

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

Schedule: Page:

E-1w 1 of 1

Preparer:

Jack Schreyer

Line	(1)	(2) Test Year	(3) Test Year	(4) Test Year	(5) Present	(6) Interim	(7) Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	1 Chod 1	1 01100 2	1 011 11	110163	Nates	1100
2	5/8" X 3/4"	9.96	10.05		10.25	9.59	17.58
3	3/4"	14.95	15.09		15.39	14.39	26.38
4	1"	24.89	25.13		25.64	23.98	43.96
5	1-1/2"	49.81	50.28		51.29	47.97	87.92
6	2"	79.69	80.45		82.07	76.76	140.67
7	3"	159.37	160.89		164.14	153.52	281.35
8	4"	249.02	251.39		256.46	239.87	439.60
9	6"	498.05	502.79		512.93	479.76	879.21
10	8"	796.87	804,46		820.69	767.61	1,406.73
11	10"	1,145.51	1,156.42		1,179.75	1,103.45	2,022.18
12	Gallonage charge, Block 1	3.77	3.81		3.89	3.64	4.54
13	Block 2	-	-		-	-	5.68
14	Block 3	_	_		-	-	
15	Commerical						
16	5/8" X 3/4"	9.96	10.05		10.25	9.59	17.58
17	3/4"	14.95	15.09		15.39	14.39	26.38
18	1"	24.89	25.13		25.64	23.98	43.96
19	1-1/2"	49.81	50.28		51.29	47.97	87.92
20	2"	79.69	80.45		82.07	76.76	140.67
21	3"	159.37	160.89		164.14	153.52	281.35
22	4"	249.02	251.39		256.46	239.87	439.60
23	6"	498.05	502.79		512.93	479.76	879.21
24	8"	796.87	804.46		820.69	767.61	1,406.73
25	10"	1,145.51	1,156.42		1,179.75	1,103.45	2,022.18
26	Gallonage charge	3.77	3.81		3.89	3.64	4.54
27	Multi-Family						
28	5/8" X 3/4"	9.96	10.05		10.05	0.50	17 50
29	3/4"	14.95	15.09		10.25 15.39	9.59 14.39	17.58 26.38
30	1"	24.89	25.13		25.64	23.98	43.96
31	1-1/2"	49.81	50.28		51.29	47.97	43.90 87.92
32	2"	79.69	80.45		82.07	76.76	140.67
33	3"	159.37	160.89		164.14	153.52	281.35
34	4"	249.02	251.39		256.46	239.87	439.60
	6"	498.05	502.79		512.93	479.76	879.21
	8"	796.87	804.46		820.69	767.61	1,406.73
	10"	1,145.51	1,156.42		1,179.75	1,103.45	2,022.18
38	Gallonage charge	3.77	3.81		3.89	3.64	4.54
39	Fire Protection	2.05	2.74				
40	2"	6.65	6.71		6.85	6.41	35.17
41	3"	13.28	13.41		13.68	12.80	70.34
	4" C"	20.75	20.95		21.37	19.99	109.90
43	6"	41.49	41.89		42.74	39.98	219.80
44	8"	66.40	67.03		68.38	63.96	351.68
45	10"	95.46	96.37		98.31	91.95	505.55

Rate Schedule - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

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

Water [] or Sewer [X]

Schedule:

Page:

E-1s 1 of 1

Preparer:

Jack Schreyer

(4) (1) (2)(3)(5) (6)(7) Line Test Year Test Year Test Year Present Interim Proposed Class/Meter Size Period 1 Period 2 Full Yr No. Rates Rates Rates 1 Residential 2 5/8" X 3/4" 29.25 29.53 29.80 49.76 62.36 3 3/4" 29.25 29.53 29.80 49.76 93.55 1" 29.25 29.53 4 29.80 49.76 155.91 5 1-1/2" 29.25 29.53 29.80 49.76 311.82 2" 6 29.25 29.53 29.80 49.76 498.92 7 3" 29.25 29.53 29.80 49.76 997.83 8 4" 29.25 29.53 29.80 49.76 1,559.11 6" 29.25 29.53 9 29.80 49.76 3,118.23 10 8" 29.25 29.53 29.80 49.76 4,989.16 11 10" 29.25 29.53 29.80 49.76 7,171.92 6,000 6,000 12 Gallonage cap (gallons) 6.000 6.000 6,000 5.84 5.90 13 Gallonage Charge, Capped Usage 22.16 5.95 9.93 14 15 Commerical 16 5/8" X 3/4" 29.25 29.53 29.80 49.76 62.36 17 3/4" 43.85 44.28 44.68 74.60 93.55 18 1" 73.11 73.82 74.49 124.38 155.91 19 1-1/2" 146.21 147.63 148.97 248.74 311.82 20 2" 233.94 236.22 238.36 398.00 498.92 3" 21 467.89 472.44 476.72 796.00 997.83 22 4" 731.08 738.19 744.88 1,243.76 1,559.11 23 6" 1,462,13 1.476.35 1,489.73 2.487.47 3,118.23 24 8" 2,339,42 2.362.17 2,383.58 3,979.96 4,989.16 10" 25 3,362.91 3,395.62 3,426,40 5,721.21 7,171.92 Gallonage charge 7.00 7.07 7.13 11.91 26.59 27 Multi-Family 28 5/8" X 3/4" 29.25 29.53 29.80 49.76 62.36 3/4" 29 43.85 44.28 44.68 74.60 93.55 30 1" 73.11 73.82 74.49 124.38 155.91 31 1-1/2" 146.21 147.63 148.97 248.74 311.82 2" 32 233.94 236.22 238.36 398.00 498.92 3" 33 467.89 472.44 476.72 796.00 997.83 34 4" 731.08 738.19 744.88 1,243.76 1,559.11 6" 35 1,462.13 1,476.35 1,489.73 2,487.47 3,118.23 36 8" 2,339.42 2,362.17 2,383.58 3,979.96 4,989.16 10" 37 3,362.91 3,395.62 3,426.40 5,721.21 7,171.92 Gallonage charge 38 7.00 7.07 7.13 11.91 26.59 39 Flat Rate 40 Resid'i Wastwater Only (RWO) 48.45 48.92 49.36 82,42 130.96 41 Reuse per Sprinkler Head 42 Reuse Flate Rate

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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.

Schedule: E-2w Page: 1 of 3 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Preparer: Jack Schreyer

ine	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Conservation	(9) Proposed	(10) Revenue a
<u>٠٠٠</u>	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Gallons	Rate	Proposed
1	Residential	0.045								
2	5/8" X 3/4"	3,245	12,326	Split Yr	32,539	10.25	33,261	NA	17.58	57,047
3	3/4" 1"	0	0	Split Yr	0	15.39	0	NA	26.38	0
4	1-1/2"	0 0	0 0	Split Yr	0	25.64	0	NA	43.96	0
5	2"	0	0	Split Yr	0	51.29	0	NA	87.92	0
6 7	3"	0	0	Split Yr Split Yr	0	82.07	0	NA	140.67	0
8	4"	0	0	Split Yr		164.14 256.46	0	NA NA	281.35	0
9	Gallonage			Spill 11	0	200.40	0	NA	439.60	0
9 10	Block 1	_	12,326	Split Yr	46,836	3.89	47,948	9,812	4.54	11 516
11	Block 2		12,320	Split Yr	40,830	3.09	47,946	2,514	5.68	44,546 14,280
12	Block 3			Split Yr	0	-	0	2,314	5.00	14,200
13	Total Residential	3,245	12,326	Opin 11	79,376		81,209	12,326		115,873
14	Average Bill				24.46		25.03	- 12,020		35.7
•							20.00			
15	Commerical									
16	5/8" X 3/4"	48	239	Split Yr	481	10.25	492	NA	17.58	844
17	3/4"	0	0	Split Yr	0	15.39	0	NA	26.38	C
18	1"	0	0	Split Yr	Ō	25.64	ō	NA	43.96	Č
19	1-1/2"	0	0	Split Yr	0	51.29	0	NA	87.92	Ċ
20	2"	0	0	Split Yr	0	82.07	0	NA	140.67	C
21	3"	0	0	Split Yr	0	164.14	Ō	NA	281.35	C
22	4"	0	0	Split Yr	0	256.46	0	NA	439.60	C
23		***************************************	***************************************				***************************************			
24	Gallonage	-	239	Split Yr	908	3.89	930	0	4.54	1,085
25										
26										
27	Total Commercial	48	239		1,390		1,422	0		1,929
28	Average Bill	<u> </u>			28.95		29.62			40.1
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	10.25	0	NA	17.58	0
31	3/4"	0	0	Split Yr	0	15.39	0	NA	26.38	0
32	1"	0	0	Split Yr	0	25.64	0	NA	43.96	0
33	1-1/2"	0	0	Split Yr	0	51.29	0	NA	87.92	0
34	2"	0	0	Split Yr	0	82.07	0	NA	140.67	C
35	3"	0	0	Split Yr	0	164.14	0	NA	281.35	C
36	4"	0	0	Split Yr	0	256.46	0	NA	439.60	C
37										
38	Gallonage	-	0	Split Yr	0	3.89	0	0	4.54	C
39										
40										
41	Total Multi- Family	0	0		0		0	0		
42	Average Bill									
43	Fire Protection			_						_
44		0	NA	Split Yr	0	6.85	0	NA	35.17	(
	3"	0	NA	Split Yr	0	13.68	0	NA	70.34	(
46	4"	0	NA	Split Yr	0	21.37	0	NA	109.90	(
	6"	0	NA	Split Yr	0	42.74	0	NA	219.80	(
	8"	0	NA	Split Yr	0	68.38	0	NA	351.68	(
49	10"	0	NA	Split Yr	0	98.31	0	NA	505.55	(
50										
51										
52										
53	Total Fire Protection	0	0		0		0	00		
54	Average Bill				-					
55	Subtotal				80,765		82,631			117,802
56					0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				1,204		1,204			1,990
59	Total Revenue				81,969		83,835			119,800
JJ	Booked Revenue				81,717					
60	Dooked Meveride									
	Difference				253 =	0.3%				
60					253 =	0.3%				

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 Water [X] or Sewer []

Schedule: Page: Preparer:

E-2w 2 of 3

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Test Year Rates	Test Year Revenue
1	Residential	Dillis	111 1,000 gar.	Males	//CVEIIDE
2	5/8" X 3/4"	809	3,141	9.96	8,058
3	3/4"	0	0	14.95	0
4	1"	0	0	24.89	0
5	1-1/2"	0	0	49.81	0
6	2"	0	0	79.69	0
7 8	3" 4"	0	0	159.37	0
9	Gallonage		<u> </u>	249.02	U
10	Block 1	-	3,141	3.77	11,842
11	Block 2	-	-,	-	0
12	Block 3			-	0
13	Total Residential	809	3,141		19,899
14	Average Bill				24.60
15 16	Commerical	12	58	9.96	120
17	5/8" X 3/4" 3/4"	0	0	14.95	0
18	1"	0	ō	24.89	0
19	1-1/2"	Ō	Ō	49.81	Ö
20	2"	0	0	79.69	0
21	3"	0	0	159.37	0
22	4"	0	0	249.02	0
23	~ "				0.40
24 25	Gallonage	-	58	3.77	21 9 0
26				-	0
27	Total Commercial	12	58	_	338
28	Average Bill				28.18
	•				
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.96	0
31	3/4 " 1"	0	0	14.95	0
32 33	1-1/2"	0	0 0	24.89 49.81	0 0
34	2"	0	0	79.69	0
35	3"	Ö	Ö	159.37	ő
36	4"	0	0	249.02	0
37					
38	Gallonage	-	0	3.77	0
39		-	0	-	0
40	7- / AAA 00 F 01	- ^	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				
43	Fire Protection				
44	1"	0	NA	6.65	0
45	2"	0	NA	13.28	0
46	3"	0	NA	20.75	0
47	4"	0	NA	41.49	0
	6"	0	NA	66.40	0
49	8"	0	NA	95.46	0
50					
51 52					0
53	Total Fire Protection	 0	0		
54	Average Bill				
J-F					
55	Subtot	al			20,237

Florida Public Service Commission E-2w

Schedule:

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

Page: 3 of 3 Jack Schreyer Preparer: Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)
ine	• •	Number	Consumption	Test Year	Test Year
No.	 Class/Meter Size 	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	2,436	9,185	10.05	24,482
3	3/4"	0	0	15.09	0
4	1"	Ō	ő	25.13	ő
5	1-1/2"	0	0	50.28	0
	2"	-			
6		0	0	80.45	0
7	3"	0	0	160.89	0
8	4"	0	0	251.39	0
9	Gallonage				
10	Block 1	_	9,185	3.81	34,995
11	Block 2		,	-	0
12	Block 3			_	0
13	Total Residential	2,436	9,185		59,477
		2,430	3,103		
14	Average Bill				24.42
15	Commerical				
16	5/8" X 3/4"	36	181	10.05	362
17	3/4"	0	0	15.09	0
18	1"	0	0	25.13	0
19	1-1/2"	0	0	50.28	0
20	2"	0	0	80.45	Ö
21	3"	Ŏ	ő	160.89	0
	4"	0	-		
22	4	U	0	251.39	0
23					
24	Gallonage	-	181	3.81	690
25		-		-	0
26		-		-	0
27	Total Commercial	36	181		1,051
28	Average Bill				29.2
29	Multi-Family				
		0	0	40.05	
30	5/8" X 3/4"	0	0	10.05	0
31	3/4"	0	0	15.09	0
32	1"	0	0	25.13	0
33	1-1/2"	0	0	50.28	0
34	2"	0	0	80.45	0
35	3"	0	0	160.89	0
36	4"	ō	Ö	251.39	0
37	7	J		201,00	J
38	Callonana		0	2.04	0
-	Gallonage	-	_	3.81	_
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				
43	Fire Protection				
44	1"	0	NA	6.71	0
	2"	0	NA NA		
45		-		13.41	0
46	3"	0	NA	20.95	0
47	4"	0	NA	41.89	0
48	6"	0	NA	67.03	0
49	8"	0	NA	96.37	0
50					
51					
					^
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				
					60.528

Florida Public Service Commission

Interlachen Lake/Park Manor

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

Schedule: E-2s Docket No. 060368-WS Page: 1 of 3 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Preparer: Jack Schreyer

ine	(1)	(2) Number	(3) Usage	(4)	(5)	(6)	(7)	(8)	(9)	(10)
line No.	Class/Meter Size	Bills	in 1,000 gal.	Test Year Rates	Test Year Revenue	Present Rates	Total Revenue Present Rates	Proposed Usage	Proposed Rate	Revenue at Proposed
1	Residential	5	11 1,000 gui.	-	11010Hdc	raics	1 Tesent (Nates	Osage	, tate	11000360
2	5/8" X 3/4"	323	1,159	Split Yr	9,516	29.80	9,625		62.36	20,142
3	3/4"	0	0	Spiit Yr	0	29.80	0		93.55	0
4	1"	0	0	Split Yr	0	29.80	0		155.91	Ō
5	1-1/2"	0	0	Split Yr	0	29.80	0		311.82	0
6	2"	0	0	Split Yr	0	29.80	0		498.92	Ö
7	3"	0	0	Split Yr	0	29.80	0		997.83	Ċ
8	4"	0	0	Split Yr	0	29.80	0		1,559.11	Ċ
9	Gallonage cap (gallons)		none						.,	_
10	Capped Usage	-	1,159	Split Yr	6,821	5.95	6,896	1,159	22.16	25,683
11	Usage Above Cap	-	381					381		
12										
13	Total Residential	323	1,540		16,336		16,521			45,826
14	Average Bill	*			50.58		51.15			141.8
	Ū									
15	Commerical									
16	5/8" X 3/4"	36	156	Split Yr	1,061	29.80	1,073		62.36	2,245
7	3/4"	0	0	Split Yr	0	44.68	0		93.55	2,2 0
18	1"	0	0	Split Yr	Ō	74.49	0		155.91	Č
19	1-1/2"	0	0	Split Yr	0	148.97	Ō		311.82	Č
20	2"	Ō	Ō	Split Yr	0	238.36	ő		498.92	Č
21	3"	0	0	Split Yr	Ö	476.72	Ö		997.83	Č
22	4"	0	0	Split Yr	Ô	744.88	0		1,559.11	Č
23					•		· ·		1,000.11	
24	Gallonage	-	156	Split Yr	1,100	7.13	1,112		26.59	4,148
25	Total Commercial	36	156		2,161		2,185			6,393
26	Average Bill				60.03		60.70			177.58
	- · · · - · - · · · · · · · · · · · · ·									
27	Multi-Family									
28	5/8" X 3/4"	0	0	Split Yr	0	29.80	0		62.36	C
29	3/4"	ő	0	Split Yr	0	44.68	Ö		93.55	
30	1"	0	0	Split Yr	ő	74.49	0		155.91	(
	1-1/2"	Ö	ő	Split Yr	0	148.97	0		311.82	C
32	2"	0	Ö	Split Yr	0	238.36	0		498.92	(
33	3"	ő	ő	Split Yr	0	476.72	0		997.83	
	4"	0	ŏ	Split Yr	0	744.88	0		1,559.11	(
35	,	Ŭ		Opin 11	O .	744.00	U		1,559.11	·
36	Gallonage		0	Split Yr	0	7.13	0		26.59	C
-	ounomage		ŭ	Opiit 11	· ·	7.15	O		20.59	C
37	Total Multi- Family	0	0		0		0			
38	Average Bill	<u>_</u>								
00	Average biii									
39	Flat Rate									
40	Res. Wastewater Only	0	NA	Split Yr	0		_		100.00	_
40 41	Sprinkler Heads	0	NA NA		0	-	0		130.96	(
	Reuse	0	NA NA	Split Yr	0	•	0		-	(
	Total Flat Rate - Other		- IVM	Split Yr	- 0	-	0		-	
, ,	TOTAL FIRE TRACE - OTHER				<u>U</u>		0			
44	Subtotal				18,497		18,707			E0 040
	Unbilled Revenues				0		0			52,219
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0					•
48	Total Revenue				18,497		19.707			FO 010
+0 49	Booked Revenue						18,707			52,219
49 50	Difference				18,799	4.00/				
50 51	Dimerence				(302) =	-1.6%				
52					0	0.00:				
					0	0.0%				

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05

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

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

			·	•	
	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4" 3/4"	81	291	29.25	2,369
4	1"	0	0	29.25	0
5	1-1/2"	0	0	29.25	0
6	2"	0	0	29.25 29.25	0 0
7	3"	0	0	29.25	0
8	4"	ő	0	29.25	0
9	Gallonage cap		<u>~</u>	23.23	O
10	Capped Usage	-	291	5.84	1,699
11	Usage Above Cap	-			1,000
12					
13	Total Residential	81	291		4,069
14	Average Bill				0.00
15	Commerical				
16	5/8" X 3/4"	9	36	29.25	263
17	3/4"	0	0	43.85	0
18	1"	0	0	73.11	0
19	1-1/2"	0	0	146.21	0
20	2"	0	0	233.94	0
21 22	3" 4"	0	0	467.89	0
23	4	U	0	731.08	0
24	Gallonage		36	7.00	252
	Camanage	-	30	7.00	252
25	Total Commercial	9	36		515
26	Average Bill				0.00
27	Multi-Family				
28	5/8" X 3/4"	0	0	29.25	0
29	3/4"	Ö	Ö	43.85	0
30	1"	Ö	Ö	73.11	0
31	1-1/2"	0	Ō	146.21	ő
32	2"	0	Ô	233.94	ō
33	3"	0	0	467.89	0
34	4"	0	0	731.08	0
35					
36	Gallonage	•	0	7.00	0
37	Total Multi- Family	0	0		0
38	Average Bill				
55					
39	Flat Rate				
40	Res. Wastewater Only	0	NA		0
41	Sprinkler Heads	Ö	NA	_	ő
42	Reuse	ŏ	NA	-	Ö
43	Total Flat Rate - Other				0
44	Subtotal				4,584

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05 0

Schedule: Page: Preparer:

E-2s 3 of 3

Jack Schreyer

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

Line	(1)	(2) Number	(3) Usage	(4) Test Year	(5) Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	242	868	29.53	7,146
3	3/4"	0	0	29.53	0
4	1"	0	0	29.53	0
5	1-1/2"	0	0	29.53	0
6	2"	0	0	29.53	0
7	3"	0	0	29.53	0
8	4"	0	0	29.53	Ō
9	Gallonage cap				
10	Capped Usage	-	868	5.90	5,121
11	Usage Above Cap	-			,
12	2213211212121				
13	Total Residential	242	868		12,267
14	Average Bill				50.69
, -	3.490 5				00.00
15	Commerical				
16	5/8" X 3/4"	27	120	29.53	797
17	3/4"	0	0	44.28	797
18	1"	0	0	73.82	0
		0	0		0
19	1-1/2"	-	-	147.63	
20	2"	0	0	236.22	0
21	3"	0	0	472.44	0
22	4"	0	0	738.19	0
23	0.11		100	7.07	0.40
24	Gallonage	-	120	7.07	848
25	Total Commercial	27	120		1,646
26	Average Bill				60.95
27	Multi-Family				
28	5/8" X 3/4"	0	0	29.53	0
29	3/4"	0	0	44.28	0
30	1"	0	0	73.82	0
31	1-1/2"	0	0	147.63	0
32	2"	0	0	236.22	0
33	3"	0	0	472.44	0
34	4"	0	0	738.19	0
35					
36	Gallonage	•	0	7.07	0
2.7	Taker Marine Page 90	2	2		
37	Total Multi- Family	0	0		0
38	Average Bill				
39	Flat Rate	^	NIA		^
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				0

Customer Monthly Billing Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3 Page: 1 of 1

Preparer: Jack Schreyer

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

w	٧.	re	:0
vv	-	15	- 174

TOTALLIA	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	(-7	General	Multi-Family	Private Fire	Other	()
No	Year	Residential	Service	Dwelling	Protection	(List)	Total
1	Jan-05	241	1	0	0	0	242
2	Feb-05	239	1	0	0	0	240
3	Mar-05	244	1	0	0	0	245
4	Apr-05	244	1	0	0	0	245
5	May-05	243	1	0	0	0	244
6	Jun-05	243	1	0	0	0	244
7	Jul-05	243	1	0	0	0	244
8	Aug-05	240	1	0	0	0	241
9	Sep-05	240	1	0	0	0	241
10	Oct-05	241	1	0	0	0	242
11	Nov-05	239	1	0	0	0	240
12	Dec-05	240	1	0	0	0	241
13	Total Water	2,897	12	0	0	0	2,909

SEWER

OLITER							
	(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	27	3	0	0	0	30
15	Feb-05	27	3	0	0	0	30
16	Mar-05	27	3	0	0	0	30
17	Apr-05	27	3	0	0	0	30
18	May-05	27	3	0	0	0	30
19	Jun- 0 5	26	3	0	0	0	29
20	Jul-05	26	3	0	0	0	29
21	Aug-05	27	3	0	0	0	30
22	Sep-05	26	3	0	0	0	29
23	Oct-05	26	3	0	0	0	29
24	Nov-05	26	3	0	0	0	29
25	Dec-05	26	3	0	0	0	29
26	Total Sewer	318	36	0	0	0	354

Miscellaneous Service Charges

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: E-4 Page: 1 of 1

Preparer: Jack Schreyer

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

W	IΑ	١T	Ε	R

	(1)	(2)	(3)	(4)	(5)	
Line		Pres	sent	Proposed		
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	10.00	-	21.00	-	
6	Late Payment Fees	-	-	-	-	

SEWER

	(1)	(2)	(3)	(4)	(5)
Line		Pre:	sent	Propo	sed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	-	-	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

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: E-5 Page: 1 of 1

Preparer: Jack Schreyer

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

2 Feb-05 120 0 0 0 20 10 3 Mar-05 90 0 0 0 0 20 11 4 Apr-05 60 0 0 0 0 20 5 May-05 149 0 0 0 0 0 20 6 Jun-05 45 0 0 0 0 20 7 Jul-05 75 0 0 0 20 8 Aug-05 150 0 0 0 0 20 10 Oct-05 75 0 0 0 0 20 11 Nov-05 45 0 0 0 0 0 20 12 Dec-05 105 0 0 0 0 0 1	
1 Jan-05 75 0 0 0 0 2 Feb-05 120 0 0 0 20 1 3 Mar-05 90 0 0 0 20 1 4 Apr-05 60 0 0 0 20 1 5 May-05 149 0 0 0 0 0 1 6 Jun-05 45 0 0 0 0 20 20 7 Jul-05 75 0 0 0 0 20 8 Aug-05 150 0 0 0 0 0 1 9 Sep-05 75 0 0 0 0 20 10 Oct-05 75 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 0 13 Total Water 1,064 0 0 0 0 140 1,2 <td></td>	
2 Feb-05 120 0 0 0 20 14 3 Mar-05 90 0 0 0 20 1 4 Apr-05 60 0 0 0 0 20 5 May-05 149 0 0 0 0 0 1 6 Jun-05 45 0 0 0 0 20 20 7 Jul-05 75 0 0 0 0 20 20 8 Aug-05 150 0 0 0 0 0 1 9 Sep-05 75 0 0 0 0 20 10 Oct-05 75 0 0 0 0 0 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 0	
3 Mar-05 90 0 0 0 20 1 4 Apr-05 60 0 0 0 0 20 5 May-05 149 0 0 0 0 0 0 6 Jun-05 45 0 0 0 0 20 7 Jul-05 75 0 0 0 0 20 8 Aug-05 150 0 0 0 0 20 9 Sep-05 75 0 0 0 0 20 10 Oct-05 75 0 0 0 0 20 11 Nov-05 45 0 0 0 0 0 20 12 Dec-05 105 0 0 0 0 0 1 13 Total Water 1,064 0 0 0 0 140 1,2	75
4 Apr-05 60 0 0 0 20 5 May-05 149 0 0 0 0 0 6 Jun-05 45 0 0 0 20 7 Jul-05 75 0 0 0 20 8 Aug-05 150 0 0 0 0 1 9 Sep-05 75 0 0 0 20 0 10 Oct-05 75 0 0 0 20 0 11 Nov-05 45 0 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 1	140
5 May-05 149 0 0 0 0 0 16 6 Jun-05 45 0 0 0 0 20 0 7 Jul-05 75 0 0 0 0 20 0 8 Aug-05 150 0 0 0 0 0 1 9 Sep-05 75 0 0 0 0 20 10 Oct-05 75 0 0 0 0 20 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 1	110
5 May-05 149 0 0 0 0 0 16 6 Jun-05 45 0 0 0 0 20 0 7 Jul-05 75 0 0 0 0 20 0 8 Aug-05 150 0 0 0 0 0 1 9 Sep-05 75 0 0 0 0 20 10 Oct-05 75 0 0 0 0 20 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 1	80
7 Jul-05 75 0 0 0 20 8 Aug-05 150 0 0 0 0 0 1 9 Sep-05 75 0 0 0 20 0 10 Oct-05 75 0 0 0 20 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 1 13 Total Water 1,064 0 0 0 0 140 1,2	149
8 Aug-05 150 0 0 0 0 0 1 9 Sep-05 75 0 0 0 0 20 10 Oct-05 75 0 0 0 20 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 0 1 13 Total Water 1,064 0 0 0 0 140 1,2	65
9 Sep-05 75 0 0 0 20 10 Oct-05 75 0 0 0 0 20 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 1 13 Total Water 1,064 0 0 0 0 140 1,2	95
9 Sep-05 75 0 0 0 20 10 Oct-05 75 0 0 0 0 20 11 Nov-05 45 0 0 0 0 0 12 Dec-05 105 0 0 0 0 140 1,2	150
11 Nov-05 45 0 0 0 0 12 Dec-05 105 0 0 0 0 0 1 13 Total Water 1,064 0 0 0 140 1,2	95
12 Dec-05 105 0 0 0 0 1 13 Total Water 1,064 0 0 0 140 1,2	95
12 Dec-05 105 0 0 0 0 1 13 Total Water 1,064 0 0 0 140 1,2	45
13 Total Water 1,064 0 0 0 140 1,2	105
14 Appual Events 71 0 0 0 14	204
14 Annual Events /1 0 0 14	
15 2006 Rate 15 15 0 0 10	
	204
17 2007 Rate 24 24 48 24 21	
18 2007 Revenue 1,704 0 0 0 294 1,9	998
SEWER	
19 Jan-05 0 0 0 0 0	0
20 Feb-05 0 0 0 0 0	0
21 Mar-05 0 0 0 0 0	0
22 Apr-05 0 0 0 0 0	0
23 May-05 0 0 0 0	0
24 Jun-05 0 0 0 0 0	0
25 Jul-05 0 0 0 0	0
26 Aug-05 0 0 0 0	0
27 Sep-05 0 0 0 0	0
28 Oct-05 0 0 0 0	0
29 Nov-05 0 0 0 0	0
30 Dec-05 0 0 0 0	0
31 Total Sewer 0 0 0 0	0
32 Annual Events 0 0 0 0 0	
33 2006 Rate Actual cost Actual cost 0 20	
34 2006 Revenue 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

Public Fire Hydrants Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor 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.

(4)

(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

Interlachen Lake/Park Manor 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

Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8 Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1)	(2)
<u>No.</u>	Type	Description

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: Page: 1 of 1

E-9

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
Line				How collected	Type
<u>No.</u>	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATE	R				
1 2	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
SEWE	R				
3 4	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None

Service Availability Charges Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule:

E-10 1 of 1

Docket No. 060368-WS

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

Page: Preparer:

Jack Schreyer

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

Schedule:

E-11 1 of 1

Page: 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.

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

Class A Utility Cost of Service Study

Interlachen Lake/Park Manor 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		· · · · · · · · · · · · · · · · · · ·	
No.	 		

Not applicable; no industrial customers.

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [X] or Sewer [] Schedule: E-13w
Page: 1 of 2
Preparer: Jack Schreyer

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

				·	(consumpti	on is in 1	,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test			Projected
Line		Year 2005		Year 2006	Year 2005		Year 2006	Present	Year 2006	Conserv.	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	3,245	Note A	3,257		Note B	12,372	10.25	33,384		17.58	57,258
3	3/4"	0		0	0		0	15.39	0		26.38	0
4	1"	0		0	0		0	25.64	0		43.96	0
5	1-1/2"	0		0	0		0	51.29	0		87.92	0
6	2"	0		0	0		0	82.07	0		140.67	0
7	3"	0		0	0		0	164.14	0		281.35	0
8	4"	0		0	0		0	256.46	0		439.60	0
9	Gallonage											
10	Block 1	-		0	12,326		12,372	3.89	48,125	9,848	4.54	44,710
11	Block 2	-		0	0		0	-	0	2,524	5.68	14,334
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	3,245	-	3,257	12,326	•	12,372		81,510	12,372		116,302
14												
15	Commerical											
16	5/8" X 3/4"	48		48	239		239	10.25	492		17.58	844
17	3/4"	0		0	0		0	15.39	0		26.38	0
18	1"	0		0	0		0	25.64	0		43.96	Ö
19	1-1/2"	Ō		0	0		Ō	51.29	0		87.92	0
20	2"	0		0	0		Ō	82.07	Ō		140.67	Õ
21	3"	0		0	Ō		Ö	164.14	0		281.35	0
22	4"	Ō		Ö	Ő		ő	256.46	0		439.60	0
23		-			v		ŭ	2000	ŭ		,00.00	Ū
24	Gallonage	-		0	239		239	3.89	930	239	4.54	1,085
25	Total Commercial	48	-	48		_	239	0.00	1,422	239	,,,,,	1,929
26					·				,,	200		1,020
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.25	0		17.58	0
29	3/4"	0		Ö	ő		Ö	15.39	Ö		26.38	ō
30	1"	ō		Ö	0		Ö	25.64	Ö		43.96	Ö
31	1-1/2"	Ō		ō	0		ő	51.29	Ö		87.92	Ö
32	2"	ō		0	0		ő	82.07	ő		140.67	ő
33	3"	ō		Ö	0		ő	164.14	Ö		281.35	ő
34	4"	ō		Ö	0		Ö	256.46	0		439.60	ő
35					Ü		•	200.10	Ü		100.00	J
36	Gallonage	_		0	0		0	3.89	0	0	4.54	0
37	Total Multi-Family		-	0	0	-		5.50			1.04	0
38	, oto, mon ranny	Ū		Ů	J		•		Ü	o o		U
39	Fire Protection											
40	2"	0		0				-	0		35.17	0
41	3"	0		ō				-	Ö		70.34	ő
42	4"	ō		ō				-	ő		109.90	0
43	6"	ō		Ō				-	Ö		219.80	ō
44	8"	0		0				_	0		351.68	ő
45	10"	0		0				-	ő		505.55	0
46	Per Hydrant	0		0				-	ő		-	0
47	Total Fire Protection	0	-	0					- 0			
48		J		,					3			U
	_		_			_						
49	Subtotals	3,293		3,305	12,326		12,611		82,931	12,611		118,231
50	Misc. Service Charge								1,204			1,998
51	Total Revenue								84,135			120,229
			Note A	Reflects proj	ected custon	ner aroud	h for 2006					

Note A: Reflects projected customer growth for 2006

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

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer [] Schedule: E-13w
Page: 2 of 2
Preparer: Jack Schreyer

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

				,	(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		Year 2007	Year 2006		Year 2007	Present	Year 2007	Conserv.	Proposed	2007
No.	Class/Meter Size Residential	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1 2	5/8" X 3/4"	3,257	Note A	3,257	12,372	Note B	12,372	10.25	33,384		17.58	57,258
3	3/4"	3,237	Note A	3,237	12,372	Note D	12,372	15.39	33,364 0		26.38	07,256
4	1"	0		0	0		0	25.64	0		43.96	0
5	1-1/2"	0		0	0		0	51.29	0		87.92	0
6	2"	0		0	0		0	82.07	0		140.67	0
7	3"	0		0	0		0	164.14	0		281.35	0
8	4"	0		0	0		0	256.46	0		439.60	0
9	- Gallonage	Ŭ		V	v		Ü	230.40	Ü		455.00	O
10	Block 1	0		0	12,372		12,372	3.89	48,125	9,848	4.54	44,710
11	Block 2	Ö		ő	0		0	-	-10,120	2,524	5.68	14,334
12	Block 3	Ō		Ö	Ō		Ö	-	ŏ	0	-	0
13	Total Residential	3,257	-	3,257	12,372	_	12,372		81,510	12,372		116,302
14					,-				,	,		,
15	Commerical											
16	5/8" X 3/4"	48		48	239		239	10.25	492		17.58	844
17	3/4"	0		0	0		0	15.39	0		26.38	0
18	1"	0		0	0		0	25.64	0		43.96	0
19	1-1/2"	0		0	0		0	51.29	0		87.92	0
20	2"	0		0	0		0	82.07	0		140.67	0
21		0		0	0		0	164.14	0		281.35	0
22	4"	0		0	0		0	256.46	0		439.60	0
23									0			
24	Gallonage	0	-	0	239	_	239	3.89	930	239	4.54	1,085
25	Total Commercial	48		48	239		239		1,422	239		1,929
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.25	0		17.58	0
29	3/4"	0		0	0		0	15.39	0		26.38	0
30	1"	0		0	0		ő	25.64	0		43.96	0
	1-1/2"	Ö		Ö	Ō		ő	51.29	0		87.92	0
	2"	Ö		ő	0		Ő	82.07	0		140.67	0
33		0		Ö	Ō		ŏ	164.14	0		281.35	Ö
34	4"	0		0	0		Ō	256.46	ō		439.60	0
35											,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•
36	Gallonage	0		0	0		0	3.89	0	0	4.54	0
37	Total Multi-Family	0	-	0	0	-	0		0	0		
38												
	.											
39	Fire Protection			•								
40	2"	0		0				-	0		35.17	0
41		0		0				-	0		70.34	0
42	4"	0		0				-	0		109.90	0
43	6" 8"	0		0				•	0		219.80	0
44 45	8" 10"	0		0				-	0		351.68	0
45	Per Hydrant	0		0				-	0		505.55	0
46	Total Fire Protection	0	-					-	0		*	0
48	TOTAL FIRE FORESTION	U		U					U			U
.5							•					
49	Subtotals	3,305	-	3,305	12,611	-	12,611		82,931	12,611		118,231
50	Misc. Service Charge						•		1,204			1,998
51	Total Revenue								84,135			120,229
			Note A	Poflocts proj	acted auster	201 21011	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

Fiorida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [] or Sewer [X]

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary.

					(usage is in							
	(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		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"	323	Note A	323	1,159	Note B	1,159	29.80	9,625		62.36	20,142
3	3/4"	0		0	0		0	29.80	0		93.55	0
4	1"	0		0	0		0	29.80	0		155.91	0
5	1-1/2"	0		0	0		0	29.80	0		311.82	0
6	2*	0		0	0		0	29.80	Ō		498.92	ō
7	3"	0		Ŏ	Ō		Ö	29.80	ő		997.83	ō
8	4"	ō		0	0		0	29.80	0		1,559.11	ő
9	Gallonage cap (gallons)	J		v	0		· ·	25.00	U		6,000	U
10	Capped Usage				1 150		1 150	E 05	0.000	4.450		05.000
		-			1,159		1,159	5.95	6,896	1,159	22.16	25,683
11	Usage Above Cap	-			381		381			381		
12			-									
13	Total Residential	323		323	1,540		1,540		16,521	1,540		45,826
14												
15	Commerical											
16	5/8" X 3/4"	36		36	156		156	29.80	1,073		62.36	2,245
17	3/4"	0		0	0		0	44.68	0		93.55	0
18	1"	0		0	0		0	74.49	0		155.91	ō
19	1-1/2"	0		0	0		0	148.97	Ö		311.82	ō
20	2"	ō		Ö	0		ő	238.36	Ö		498.92	ő
21	3"	0		0	0		0	476.72	0		997.83	0
22	4"	0		0	0		0	744.88	0			0
23	7	U		U	U		U	744.00	-		1,559.11	U
	Callanana				450		450	7.40	0	4.50		
24	Gallonage		-		156	-	156	7.13	1,112	156	26.59	4,148
25 26	Total Commercial	36		36	0		156		2,185	156		6,393
20												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	29.80	0		62.36	0
29	3/4"	0		0	0		0	44.68	0		93.55	0
30	1"	0		0	0		Ō	74.49	0		155.91	ő
31	1-1/2"	Ó		0	0		Ō	148.97	ő		311.82	ő
32	2"	ŏ		0	0		Ö	238.36	0		498.92	0
33	3"	ő		0	0		0	476.72	0			
34	4"	0		0	0		0		-		997.83	0
35	7	U		U	U		U	744.88	0		1,559.11	0
	Callanage			^	_		^	7.40	_	_	00.5-	_
36	Gallonage		-	0	0	-	0	7.13	0	0_	26.59	0
37	Total Multi-Family	0		0	0		0		0	D		0
38												
39	Flat Rate											
40	Res. Wastewater Only	0		0					0		130.96	0
41	Sprinkler Heads	0		0				-	0		130.90	0
42	Reuse	0		0				•	0		-	
43	Total Flat Rate - Other	- 0	-	- 0		-		-	0		•	0
		-		v		_						U
44	Subtotals	359		359	1,540	-	1,696		18,707	1,696		52,219
45	Misc. Service Charge								0			0
46	Total Revenue								18,707			52,219

Note A: Reflects projected customer growth for 2006

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

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer []

Florida Public Service Commission

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

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

					(usage is in	<u>1,000</u> g	allons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(.,	Proj. Test	1-7	Proj. Test	Proj. Test	(-/	Proj. Test	V-1	Proj. Test	Proposed	` '	Projected
1000		Year 2006	Deni	Year 2007	Year 2006	Dro:	Year 2007	Present	Year 2007	Year 2007	Proposed	2007
Line												
No.	Class/Meter Size	Bills _	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	323	Note A	323	291	Note B	1,159	29.80	9,625		62.36	20,142
3	3/4"	0		0	0		0	29.80	0		93.55	0
	1"	0		ŏ	0		Ö	29.80	ő		155.91	o o
4		_		-	_				_			_
5	1-1/2"	0		0	0		0	29.80	0		311.82	0
6	2"	0		0	0		0	29.80	0		498.92	0
7	3"	0		0	0		0	29.80	0		997.83	0
8	4"	0		0	0		0	29.80	0		1,559.11	0
9	Gallonage cap (gallons)	•		•	-		•		=		6,000	_
					291		4.450	5.05	0.000	1 150		05.000
10	Capped Usage						1,159	5.95	6,896	1,159	22.16	25,683
11	Usage Above Cap				0		381			381		
1	Total Residential	323	•	323	291	•	1,540		16,521	1,540		45.826
2							, -		,	,		,
-												
_	Commerciant											
3	Commerical											
4	5/8" X 3/4"	36		36	36		156	29.80	1,073		62.36	2,245
5	3/4"	0		0	0		0	44.68	0		93.55	0
6	1"	0		0	0		0	74.49	0		155.91	0
7	1-1/2"	0		0	0		0	148.97	0		311.82	0
8	2"	ō		0	ō		Ö	238.36	ő		498.92	ő
		-		_	_				-			_
9	3"	0		0	0		0	476.72	0		997.83	0
10	4"	0		0	0			744.88	0		1,559.11	0
11									0			
12	Gallonage				36		156	7.13	1,112	156	26.59	4,148
13	Total Commercial	36	•	36	36	-	156		2,185	156		6,393
14	Total Commercial	00		00			100		2,100	100		0,000
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	29.80	0		62. 36	0
17	3/4"	0		0	0		0	44.68	0		93.55	0
18	1"	0		0	0		0	74.49	0		155.91	0
19	1-1/2"	ō		ō	ō		ō	148.97	ō		311.82	0
		0					-					-
20	2"	-		0	0		0	238.36	0		498.92	0
21	3"	0		0	0		0	476.72	0		997.83	0
22	4"	0		0	0		0	744.88	0		1,559.11	0
23												
24	Gallonage			0	0		0	7.13	0	0	26.59	0
25	Total Multi-Family	0	-		- 0	-		7.10	0	- 0	20.00	
	rotal with-raining	U		U	U		U		U	U		U
26												
27	Flat Rate											
28	Res. Wastewater Only	0		0				-	0		130.96	0
29	Sprinkler Heads	0		0				_	0			Ö
30	Reuse	0		0					Ö			0
			•					-			-	
31	Total Flat Rate - Other	U						-	0			0
32						_						
33	Subtotals	359		359	327		1,696		18,707	1,696		52,219
34	Misc. Service Charge								0			0
35	Total Revenue								18,707			52,219
	Total Nevellue								10,707			32,219
36												
				Doflacta proj								

Note A: Reflects projected customer growth for 2007 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Billing Analysis Schedules

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Customer Class: Meter Size:

Schedule: E-14 Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Gallons			Consolidated	
Line Consum	ption Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No. Leve	el <u>of</u> Bills	Bills	_ (1) X (2)	Gallons	Bills	[(1)X(6)]+(5)	of Total

See attached Bill Analyses

•			
7 3			
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Interlachen Lake/Park Manor ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
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Equivalent Residential Connections Calculation - Water	F-9	159
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Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Schedule: Page: F-1 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

	_	(1)	(2)	(3)	(4)	(5)	(6)
						Unaccounted	%
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
_No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan	1,994	0	4 007	400	007	
2		*		1,207	100	687	
2	Feb	1,909	0	959	95	855	
3	Mar	2,493	0	1,050	125	1,318	
4	Apr	1,904	0	1,140	95	669	
5	May	2,144	0	1,136	107	901	
6	Jun	1,957	0	1,093	98	766	
7	Jul	2,108	0	1,182	105	821	
8	Aug	1,959	0	1,004	98	857	
9	Sep	1,964	0	1,413	98	453	
10	Oct	1,873	0	604	94	1,175	
11	Nov	1,835	0	911	92	832	
12	Dec	1,752	0	889	128	735	
13	TOTAL	23,892	0	12,588	1,235	10,069	42.1%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Interlachen Lake/Park Manor

Florida Public Service Commission

Schedule:

F-2 1 of 1

Page: Preparer:

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

John F. Guastella

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

	•	(1)	(2)	(3)	(4)	(5)	(6)
Line			Individual Plant	Total Plant	Total Purch. Sewage		
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
4	lan	69,000	0	0	0	60,000	0
2	Jan Feb	57,000	0 0	0	0	69,000 57,000	0
_			ŭ	0	_	57,000	0
3	Mar	76,000	0	0	0	76,000	0
4	Apr	101,000	0	0	0	101,000	0
5	May	252,000	0	0	0	252,000	0
6	Jun	403,000	0	0	0	403,000	0
7	Jul	479,000	0	0	0	479,000	0
8	Aug	339,000	0	0	0	339,000	0
9	Sep	355,000	0	0	0	355,000	0
10	Oct	279,000	0	0	0	279,000	0
11	Nov	164,000	0	0	0	164,000	0
12	Dec	185,000	0	0	0	185,000	0
13	Total	2,759,000	0	0	0	2,759,000	0

Water Treatment Plant Data

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year End: 12/31/2005 Schedule: Page: F-3 1 of 1

Preparer:

John F. Guastella

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

Line				
No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			145,600
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.	_	03/08/05	122,200
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	Day 1 2 3 4 5	03/08/05 03/03/05 03/10/05 03/14/05 03/13/05 Average	122,200 110,100 100,200 99,967 99,967 106,487
4	Average Daily Flow			64,224
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.			No

Sewer Treatment Plant Data

Interlachen Lake/Park Manor Docket No. 060368-WS

Test Year End: 12/31/2005

rainfall periods.

Florida Public Service Commission

Schedule:

F-4

Page: Preparer: 1 of 1

John F. Guastella

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

Line			
No	Description	Month	GPD
TI	Plant Capacity: the hydraulic rated capacity. If different from that shown on the DER perating or construction permit, provide an explanation.		15,000
Aı dı	verage Daily Flow Max Month In average of the daily flows during the peak usage month Uring the test year. Explain, on a separate page, if this eak month was influenced by abnormal infiltration due to	July_	15,000

Used and Useful Calculations Water Treatment Plant

Interlachen Lake/Park Manor Docket No. 060368-WS

test year (if applicable).

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

Florida Public Service Commission

Schedule:

F-5

Page:

1 of 1

Preparer:

John F. Guastella

e	
. Description	
	Used & Useful

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used

and useful percentages for the water treatment plant(s) for the historical test year and the projected

Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission

Schedule: Page:

F-6 1 of 1

Preparer:

John F. Guastella

Interlachen Lake/Park Manor Docket No. 060368-WS

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

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

Line No.

Used & Useful Interim Permanent

Note

1

100%

100%

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

Used and Useful Calculations Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Schedule:

F-7 1 of 1

Page: Preparer:

John F. Guastella

Interlachen Lake/Park Manor Docket No. 060368-WS

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

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

Line No.							
	Base ERCs	Trended ER	Cs	Total	Used & Us	seful	
	2005	2010	2012	Lots	Interim	Permanent	Note
Vater							
1	270.0	282.5	286.1	404	70%	71% -	

Sewer

2

100%

100% BuiltOut

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Schedule: Page:

F-8 1 of 1

Preparer:

John F. Guastella

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

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

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	Meters	<u>ERCs</u>	Trend	Increase	
WATER						
1	2001	260.0	264.0	266.3		
2	2002	264.0	268.0	268.1		
3	2003	269.5	273.5	269.9		
4	2004	272.0	274.0	271.7		
5	2005	270.0	270.0	273.5		
6	2006			275.3	0.66%	
7	2007			277.1	0.65%	
8	2008			278.9	0.65%	
9	2009			280.7	0.65%	
10	2010			282.5	0.64%	5 yrs beyond 2005
11	2011			284.3	0.64%	
12	2012			286.1	0.63%	5yrs beyond 2007
-						
			X Coefficient(s)	1.800		
SEWER			X Coefficient(s)	1.800		
SEWER	2001	31.0				
13	2001 2002	31.0 31.0	35.0	36.1		
13 14	2002	31.0 31.0 31.0	35.0 35.0	36.1 34.8		
13 14 15		31.0 31.0	35.0 35.0 35.0	36.1 34.8 33.4		
13 14 15 16	2002 2003 2004	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1		
13 14 15 16 17	2002 2003 2004 2005	31.0 31.0	35.0 35.0 35.0	36.1 34.8 33.4 32.1 30.7	-4.40%	
13 14 15 16 17 18	2002 2003 2004 2005 2006	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1 30.7 29.4	-4.40% -4.60%	
13 14 15 16 17 18 19	2002 2003 2004 2005 2006 2007	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1 30.7 29.4 28.0	-4.60%	
13 14 15 16 17 18 19 20	2002 2003 2004 2005 2006 2007 2008	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1 30.7 29.4 28.0 26.7	-4.60% -4.82%	
13 14 15 16 17 18 19	2002 2003 2004 2005 2006 2007	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1 30.7 29.4 28.0	-4.60% -4.82% -5.07%	5 yrs beyond 2005
13 14 15 16 17 18 19 20 21	2002 2003 2004 2005 2006 2007 2008 2009	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1 30.7 29.4 28.0 26.7 25.3 24.0	-4.60% -4.82% -5.07% -5.34%	5 yrs beyond 2005
13 14 15 16 17 18 19 20 21 22	2002 2003 2004 2005 2006 2007 2008 2009 2010	31.0 31.0 30.5	35.0 35.0 35.0 32.5	36.1 34.8 33.4 32.1 30.7 29.4 28.0 26.7 25.3	-4.60% -4.82% -5.07%	5 yrs beyond 2005 5yrs beyond 2007

X Coefficient(s)

(1.350)

Equivalent Residential Connections - Water

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9 Page: 1 of 1

Preparer: John F. Guastella

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

	(1)	(2) SF	(3) R Custom	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr.
1	2001	253	259	256.0	11,097	43.348	12,242	282.4	
2	2002	259	261	260.0	11,778	45.300	12,780	282.1	-0.10%
3	2003	261	270	265.5	12,599	47.454	13,132	276.7	-1.91%
4	2004	270	266	268.0	12,652	47.209	12,881	272.9	-1.40%
5	2005	266	266	266.0	12,349	46.425	12,588	271.1	-0.62%

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

-1.01%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-10 Page: 1 of 1

Preparer: John F. Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custom	ers	SFR	Gallons/	Total	Total	Annual
Line					Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year	Beginning	Ending	Average	Treated_	(5)/(4)	Treated	(7)/(6)	in ERCs
1	2001	27	27	27.0	1,183	43.815	1,585	36.2	
_									
2	2002	27	27	27.0	1,225	45.370	1,627	35.9	-0.87%
3	2003	27	27	27.0	1,247	46.185	1,649	35.7	-0.44%
3	2000	2,	41	27.0	1,271	40.100	1,040	30.7	-0.44 /0
4	2004	27	27	27.0	1,507	55.815	1,620	29.0	-18.71%
					,		, -		
5	2005	27	26	26.5	1,154	43.547	1,378	31.6	9.02%

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

-3.29%

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Interlachen Lake/Park Manor INTERIM RATE SCHEDULES

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Rate Schedule - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Present	Interim		Present	Interim
No.	Class/Meter Size	Rates	Rates	Class/Meter Size	Rates	Rates
	WATER		-6.47%	SEWER		66.97%
1	Residential			Residential		
2	5/8" X 3/4"	10.25	9.59	5/8" X 3/4"	29.80	49.76
3	3/4"	15.39	14.39	3/4"	29.80	49.76
4	1"	25.64	23.98	1"	29.80	49.76
5	1-1/2"	51.29	47.97	1-1/2"	29.80	49.76
6	2"	82.07	76.76	2"	29.80	49.76
7	3"	164.14	153.52	3"	29.80	49.76
8	4"	256.46	239.87	4"	29.80	49.76
9	6"	512.93	479.76	6"	29.80	49.76
10	8"	820.69	767.61	8"	29.80	49.76
11	10"	1,179.75	1,103.45	10"	29.80	49.76
12	Gallonage, Block 1	3.89	3.64	Gallonage cap (gallons)	6,000	6,000
13	Block 2	•	-	Gallonage charge	5.95	9.93
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.25	9.59	5/8" X 3/4"	29.80	49.76
17	3/4"	15.39	14.39	3/4"	44.68	74.60
18	1"	25.64	23.98	1"	74.49	124.38
19	1-1/2"	51.29	47.97	1-1/2"	148.97	248.74
20	2"	82.07	76.76	2"	238.36	398.00
21	3"	164.14	153.52	3"	476.72	796.00
22	4"	256.46	239.87	4"	744.88	1,243.76
23	6"	512.93	479.76	6"	1,489.73	2,487.47
24	8"	820.69	767.61	8"	2,383.58	3,979.96
25	10"	1,179.75	1,103.45	10"	3,426.40	5,721.21
26	Gallonage charge	3.89	3.64	Gallonage charge	7.13	11.91
0.7	Etra Bushadtan					
27	Fire Protection	0.07	0.44	Flat Rate	40.00	00.40
28	2"	6.85	6.41	Res. Wastewater Only	49.36	82.42
29	3"	13.68	12.80	Sprinkler Heads	-	-
30	4"	21.37	19.99	Reuse	-	-
31	6"	42.74	39.98			
32	8"	68.38	63.96			
33	10"	98.31	91.95	I		

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

G-2 1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
		Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
<u>No.</u>	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT	ER				
1	Utility Plant in Service	140,529	0	140,529	A-1
2	Utility Land & Land Rights	4,306	0	4,306	A-1
3	Less: Non-Used & Useful Plant	(5,843)	0	(5,843)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(57,440)	0	(57,440)	A-1
6	Less: CIAC	(67,018)	0	(67,018)	A-1
7	Accumulated Amortization of CIAC	32,379	0	32,379	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	27,928	0	27,928	A-1
12	Total Rate Base	74,841	0	74,841	
SEW	/FR				
13	Utility Plant in Service	53,811	0	53,811	A-2
14	Utility Land & Land Rights	1,011	Ő	1,011	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16		0	0	0	A-2
17	_	(32,993)	_	(32,993)	A-2
18	Less: CIAC	(724)		(724)	A-2
19	Accumulated Amortization of CIAC	654	0	654	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	Ö	0	A-2
22	Working Capital Allowance	3,375	0	3,375	A-2
23	Total Rate Base	25,134	0	25,134	

Schedule of Adjustments to Rate Base - Interim

Interlachen Lake/Park Manor 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

Line No.

NONE

Florida Public Service Commission

Schedule:

G-3 1 of 1

Page: Preparer:

Jack Schreyer

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

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

Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Interim	Supporting
No.	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate	er -						
1	Water Sales Revenues	80,765	0	80,765	(5,223)	75,542	B-4
2	Other Revenues	1,204	0	1,204	0	1,204	B-4
3	OPERATING REVENUES	81,969	0	81,969	(5,223)	76,746	
4	Operation & Maintenance	61,236	0	61,236	(77)	61,159	B-5
5	Depreciation, net of CIAC Amort.	1,967	0	1,967		1,967	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	6,778	0	6,778	(235)	6,543	B-15
8	Provision for Income Taxes	4,858	0	4,858	(2,754)	2,104	C-1
9	OPERATING EXPENSES	74,839	0	74,839	(3,066)	71,773	
10	NET OPERATING INCOME	7,130	0	7,130	(2,157)	4,973	
11	RATE BASE	74,841	0	74,841		74,841	A-1
12	RATE OF RETURN	9.53%			=	6.65%	
Sew	er						
13	Sewer Sales Revenues	18,497	0	18,497	12,388	30,885	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	18,497	0	18,497	12,388	30,885	
16	Operation & Maintenance	23,815	0	23,815	183	23,997	B-6
17	Depreciation, net of CIAC Amort.	2,175	0	2,175		2,175	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	1,450	0	1,450	557	2,007	B-15
20	Provision for Income Taxes	(3,454)	0	(3,454)	4,277	822	C-1
21	OPERATING EXPENSES	23,986	0	23,986	5,017	29,002	
22	NET OPERATING INCOME	(5,489)	0	(5,489)	7,372	1,883	
23	RATE BASE	25,134	0	25,134		25,134	A-2
24	RATE OF RETURN	-21.84%			=	7.49%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS

Test Year End: 12/31/2005

Histo Projected []

Water[X] Sewer [X]

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 - 2007	7	
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	(5,223)	12,388
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	(235)	557
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	81,969	18,497
9	Plus Required Revenue Adjustment	(5,223)	12,388
10	Rate Year Revenue at Proposed Rates	76,746	30,885
11			
12	Less Operating Expenses Before Income Taxes	(69,669)	(28,180)
13	Less Interest Expense	(1,624)	(574)
14	Taxable Income	5,453	2,131
15	Income Tax at Composite Rate of 38.58%	2,104	822
16	Less Income Tax at Present Rates	(4,858)	3,454_
17			
18	Income Tax Adjustment	(2,754)	4,277

Schedule of Requested Cost of Capital

Florida Public Service Commission

Interlachen Lake/Park Manor Docket No. 060368-WS Test Year End: 12/31/2005

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

Preparer: Jack Schreyer

	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line	•	To Requested		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER		-				
1	Long-Term Debt	24,487	32.72%	6.00%	1.96%	1,469	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	36,730	49.08%	9.12%	4.48%	3,350	D-2
5	Customer Deposits	2,572	3.44%	6.00%	0.21%	154	D-2
6	Accumulated Deferred Income Taxes	11,052	14.77%	0.00%	0.00%	0	D-2
7	Total	74,841	100.00%	_	6.65%	4,973	
SEW	VER						
8	Long-Term Debt	9,569	38.07%	6.00%	2.28%	574	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	14,354	57.11%	9.12%	5.21%	1,309	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,211	4.82%	0.00%	0.00%	0	D-2
14	Total	25,134	100.00%	-	7.49%	1,883	

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