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**Welaka/Saratoga Harbour  
Water**

Docket No. 060368-WS

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

Putnam County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

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

**Aqua Utilities Florida, Inc.**

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**Welaka/Saratoga Harbour  
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	3
Rate Base - Sewer	A-2	4
Adjustments to Rate Base	A-3	5
Annual Plant Additions and Balances	A-4	8
Water Plant in Service By Primary Account	A-5	10
Sewer Plant in Service By Primary Account	A-6	15
Non-Used & Useful Plant - Summary	A-7	20
Annual Accumulated Depreciation Additions and Balances	A-8	21
Water Accumulated Depreciation By Primary Account	A-9	23
Sewer Accumulated Depreciation By Primary Account	A-10	28
Annual CIAC Additions and Balances	A-11	33
CIAC by Classification	A-12	35
Annual Accum. Amortization of CIAC Additions and Balances	A-13	40
Accumulated Amortization of CIAC by Classification	A-14	42
Schedule of AFUDC Rates Used	A-15	47
Annual Advances For Construction Additions and Balances	A-16	48
Calculation of Working Capital Allowance	A-17	49
Comparative Balance Sheet - Assets	A-18	50
Comparative Balance Sheet - Liabilities	A-19	53



**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-1  
 Page: 1 of 1  
 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) Line No. Description	(2) <u>Historical Base Year 2005</u>		(3) <u>Intermediate Year 2006</u>		(4) <u>Projected Test Year 2007</u>		(8) Adjusted Average Balance	(9) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments		
1 Utility Plant in Service	0	216,444	216,444	34,153	250,597	73,362	323,959	A-5
2 Utility Land & Land Rights	0	4,864	4,864	0	4,864	0	4,864	A-5
3 Less: Non-Used & Useful Plant	0	(7,300)	(7,300)	(17,327)	(24,627)	(41,303)	(65,930)	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(74,152)	(74,152)	(2,651)	(76,803)	3,137	(73,667)	A-9
6 Less: CIAC	0	(25,635)	(25,635)	(2,122)	(27,757)	(2,228)	(29,984)	A-12
7 Accumulated Amortization of CIAC	0	5,864	5,864	780	6,645	861	7,505	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	15,615	15,615	(546)	15,068	6,097	21,166	A-17
12 Total Rate Base	<u>0</u>	<u>135,700</u>	<u>135,700</u>	<u>12,288</u>	<u>147,987</u>	<u>39,926</u>	<u>187,913</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 Sewer Rate Base**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

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

(1) Line No. Description	(2) <b>Historical Base Year 2005</b>		(3)	(4) <b>Intermediate Year 2006</b>		(5)	(6) <b>Projected Test Year 2007</b>		(7)	(8)	(9)
	Average Balance Per Books	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Supporting Schedules	
1 Utility Plant in Service	0	0	0	0	0	0	0	0	0	A-6	
2 Utility Land & Land Rights	0	0	0	0	0	0	0	0	0	A-6	
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	0	0	A-7	
4 Construction Work in Progress	0	0	0	0	0	0	0	0	0		
5 Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	A-10	
6 Less: CIAC	0	0	0	0	0	0	0	0	0	A-12	
7 Accumulated Amortization of CIAC	0	0	0	0	0	0	0	0	0	A-14	
8 Acquisition Adjustments	0	0	0	0	0	0	0	0	0		
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	0	0		
10 Less: Advances For Construction		0	0	0	0	0	0	0	0	A-16	
11 Working Capital Allowance	0	0	0	0	0	0	0	0	0	A-17	
12 Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>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 Adjustments to Rate Base

## Florida Public Service Commission

Welaka/Saratoga Harbour

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 No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	7,106	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	209,338	NA	
4	Total Adjustments	<u>216,444</u>	<u>0</u>	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	NA	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	4,864	NA	
9	Total Adjustments	<u>4,864</u>	<u>0</u>	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		<u>(7,300)</u>	<u>0</u>	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	<u>0</u>	<u>0</u>	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	<u>(5,115)</u>	<u>NA</u>	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	<u>(69,037)</u>	<u>NA</u>	
20	Total Adjustments	<u>(74,152)</u>	<u>0</u>	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	<u>(2,334)</u>	<u>NA</u>	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	<u>(23,302)</u>	<u>NA</u>	
25	Total Adjustments	<u>(25,635)</u>	<u>0</u>	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	<u>711</u>	<u>NA</u>	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	<u>5,153</u>	<u>NA</u>	
30	Total Adjustments	<u>5,864</u>	<u>0</u>	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	<u>0</u>	<u>0</u>	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	<u>0</u>	<u>0</u>	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	<u>0</u>	<u>0</u>	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	<u>15,615</u>	<u>0</u>	
43				
44	<b>OTHER</b>			
45	Not Applicable	<u>0</u>	<u>0</u>	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	<u>135,700</u>	<u>0</u>	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 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 No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	34,153	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(17,327)	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(2,651)	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(2,122)	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	780	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(546)	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	12,288	0	

## UPIS Water Note:

Rehabilitate ground storage tank in compliance with DEP regulations. Replacements of distribution lines, electrical equipment, services and meters.



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	73,362	0	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(41,303)	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	3,137	0	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(2,228)	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	861	0	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	6,097	0	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	<b>39,926</b>	<b>0</b>	

UPIS Water Note:  
 Replacements of distribution lines, electrical equipment, services and meters.

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	148	0.00%	0	148	0.00%	0	148	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE 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	5,898	0.00%	0	6,023	0.00%	0	8,186	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,163	0.00%	0	1,163	0.00%	0	1,163	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	16,345	0.00%	0	18,238	0.00%	0	18,238	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,864	0.00%	0	4,864	0.00%	0	4,864	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	9,410	0.00%	0	9,455	0.00%	0	9,995	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	138,477	0.00%	0	140,427	0.00%	0	146,707	0.00%	0
27	331.4	Transm. & Distribution Mains	25,456	64.54%	16,430	50,134	64.34%	32,256	109,428	64.14%	70,185
28	333.4	Services	5,903	0.00%	0	5,903	0.00%	0	5,903	0.00%	0
29	334.4	Meters & Meter Installations	13,295	0.00%	0	16,419	0.00%	0	16,591	0.00%	0
30	335.4	Hydrants	0	64.54%	0	0	64.34%	0	0	64.14%	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		GENERAL 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	348	0.00%	0	2,687	0.00%	0	7,600	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>221,308</u>		<u>16,430</u>	<u>255,461</u>		<u>32,256</u>	<u>328,823</u>		<u>70,185</u>
		Total Land and Land Rights	<u>4,864</u>		<u>0</u>	<u>4,864</u>		<u>0</u>	<u>4,864</u>		<u>0</u>

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

Florida Public Service Commission  
 Schedule: A-5  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE 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	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	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 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		TRANSMISSION & 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
33		GENERAL 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	TOTAL		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 Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL														0
64		Subtotal Land & Land Rights		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 Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Non-Used and Useful Plant - Summary**

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-7  
 Page: 1 of 1  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	<u>Adjusted Balance</u>	<u>Projected Rate Year 2007</u> Adjustments	<u>Adjusted Balance</u>	
<b>Water</b>							
1	Plant in Service	16,430	15,826	32,256	37,929	70,185	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(9,130)	1,500	(7,629)	3,374	(4,255)	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	<b>TOTAL</b>	<u>7,300</u>	<u>17,327</u>	<u>24,627</u>	<u>41,303</u>	<u>65,930</u>	
<b>Sewer</b>							
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	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	



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

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**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.

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

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

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-8  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	12/31/00 Balance		NA
2001			
34	Additions		NA
35	Retirements		NA
36	Adjustments		NA
37	12/31/01 Balance		NA
2002			
38	Additions		NA
39	Retirements		NA
40	Adjustments		NA
41	12/31/02 Balance		NA
2003			
42	Additions		NA
43	Retirements		NA
44	Adjustments		NA
45	06/30/04 Amend. Order Balance	69,037	NA
2004			
46	Additions	3,146	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	12/31/04 Balance	72,183	NA
2005			
50	Additions	6,597	NA
51	Retirements	(1,889)	NA
52	Adjustments	63	NA
53	12/31/05 Balance	76,953	NA
2006			
54	Additions	7,540	NA
55	Retirements	(15,458)	NA
56	Adjustments	460	NA
57	12/31/06 Balance	69,495	NA
2007			
58	Additions	9,164	NA
59	Retirements	(2,352)	NA
60	Adjustments	1,283	NA
61	12/31/07 Balance	77,590	NA

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-9  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	(4) Adjusted	Adjusted Balance	Non-Used & Useful %	(7) Amount	Adjusted Balance	Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	(22)	0.00%	0	(19)	0.00%	0	(15)	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE 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	1,891	0.00%	0	2,019	0.00%	0	1,425	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	961	0.00%	0	1,000	0.00%	0	1,038	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	654	0.00%	0	962	0.00%	0	1,874	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	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	1,734	0.00%	0	1,998	0.00%	0	479	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	49,423	0.00%	0	53,136	0.00%	0	56,380	0.00%	0
27	331.4	Transm. & Distribution Mains	14,145	64.54%	9,130	11,858	64.34%	7,629	6,635	64.14%	4,255
28	333.4	Services	2,960	0.00%	0	3,107	0.00%	0	3,255	0.00%	0
29	334.4	Meters & Meter Installations	2,398	0.00%	0	2,486	0.00%	0	1,461	0.00%	0
30	335.4	Hydrants	0	64.54%	0	0	64.34%	0	0	64.14%	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		GENERAL 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	9	0.00%	0	256	0.00%	0	1,135	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>74,152</u>		<u>9,130</u>	<u>76,803</u>		<u>7,629</u>	<u>73,667</u>		<u>4,255</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

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

Florida Public Service Commission

Schedule: A-9  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE 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	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	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 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		TRANSMISSION & 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
33		GENERAL 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		TOTAL	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 Accumulated Depreciation By Primary Account

Test Year Average balance

Welaka/Saratoga Harbour

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(24)	(24)	(24)	(23)	(23)	(23)	(22)	(22)	(22)	(21)	(21)	(21)	(20)	(22)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE 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	1,801	1,816	1,831	1,846	1,861	1,876	1,891	1,906	1,921	1,935	1,950	1,965	1,980	1,891
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	941	945	948	951	954	958	961	964	967	970	974	977	980	961
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	1,570	1,630	1,690	1,750	(76)	(13)	50	126	202	278	354	430	506	654
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER 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	1,520	1,556	1,591	1,627	1,662	1,698	1,734	1,769	1,805	1,841	1,876	1,912	1,948	1,734
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & 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	47,555	47,866	48,177	48,489	48,800	49,111	49,423	49,734	50,045	50,357	50,668	50,983	51,298	49,423
27	331.4	Transm. & Distribution Mains	13,863	13,910	13,957	14,004	14,051	14,098	14,145	14,193	14,240	14,287	14,334	14,381	14,428	14,145
28	333.4	Services	2,886	2,898	2,910	2,923	2,935	2,947	2,960	2,972	2,984	2,996	3,009	3,021	3,033	2,960
29	334.4	Meters & Meter Installations	2,071	2,125	2,180	2,234	2,288	2,342	2,396	2,451	2,505	2,559	2,613	2,668	2,737	2,398
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL 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	2	18	38	63	9
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		TOTAL	72,183	72,722	73,261	73,800	74,453	74,995	75,537	76,092	76,647	77,205	77,775	78,354	78,953	74,152
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  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(20)	(20)	(20)	(20)	(19)	(19)	(19)	(18)	(18)	(18)	(17)	(17)	(17)	(19)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE 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	1,980	1,995	2,010	2,025	2,040	2,055	2,070	2,086	2,101	2,116	2,132	2,147	1,490	2,019
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	980	983	987	990	993	996	1,000	1,003	1,006	1,009	1,012	1,016	1,019	1,000
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	506	582	658	734	810	886	962	1,038	1,114	1,190	1,266	1,342	1,418	962
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER 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	1,948	1,983	2,019	2,055	2,090	2,126	2,161	2,197	2,233	2,268	2,304	2,340	252	1,998
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & 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	51,298	51,613	51,928	52,243	52,558	52,874	53,189	53,504	53,819	54,134	54,449	54,764	54,398	53,136
27	331.4	Transm. & Distribution Mains	14,428	14,475	14,523	14,570	14,617	14,666	11,501	11,602	11,704	8,591	8,743	8,896	5,835	11,858
28	333.4	Services	3,033	3,046	3,058	3,070	3,083	3,095	3,107	3,119	3,132	3,144	3,156	3,169	3,181	3,107
29	334.4	Meters & Meter Installations	2,737	2,806	2,876	2,945	3,015	3,084	2,433	2,501	2,569	1,917	1,984	2,051	1,397	2,486
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL 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	63	88	114	141	169	205	243	281	319	357	395	434	523	256
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		TOTAL	76,953	77,553	78,152	78,754	79,355	79,968	76,648	77,313	77,979	74,709	75,425	76,141	69,495	76,803
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

Florida Public Service Commission

Test Year Average balance  
**Welaka/Saratoga Harbour**  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(17)	(16)	(16)	(16)	(16)	(15)	(15)	(15)	(14)	(14)	(14)	(13)	(13)	(15)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE 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	1,490	1,509	1,529	1,438	1,458	1,479	1,388	1,410	1,432	1,342	1,365	1,388	1,299	1,425
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	1,019	1,022	1,025	1,029	1,032	1,035	1,038	1,042	1,045	1,048	1,051	1,054	1,058	1,038
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	1,418	1,494	1,570	1,646	1,722	1,798	1,874	1,950	2,026	2,102	2,178	2,254	2,330	1,874
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER 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	252	289	327	365	403	441	479	517	554	592	630	668	706	479
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & 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	Dist. Reservoirs & Standpipes	54,398	54,728	55,058	55,389	55,719	56,050	56,380	56,710	57,041	57,371	57,702	58,032	58,363	56,380
27	331.4	Transm. & Distribution Mains	5,835	6,040	6,245	6,182	6,391	6,600	6,541	6,755	6,968	6,914	7,132	7,349	7,299	6,635
28	333.4	Services	3,181	3,193	3,206	3,218	3,230	3,242	3,255	3,267	3,279	3,292	3,304	3,316	3,329	3,255
29	334.4	Meters & Meter Installations	1,397	1,463	1,529	1,393	1,461	1,529	1,394	1,464	1,534	1,401	1,473	1,544	1,414	1,461
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL 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	523	614	707	804	906	1,010	1,117	1,226	1,337	1,451	1,567	1,685	1,806	1,135
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		TOTAL	69,495	70,336	71,180	71,447	72,306	73,168	73,452	74,325	75,201	75,500	76,388	77,278	77,590	73,667
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
Welaka/Saratoga Harbour

Schedule: A-10

Docket No. 060368-WS

Page: 1 of 5

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

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE 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		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	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 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	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	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
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0



Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per 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 Accumulated Depreciation By Primary Account

Test Year Average balance

Welaka/Saratoga Harbour

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Welaka/Saratoga Harbour

Docket No. 060358-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Schedule: A-10

Page: 4 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 Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-W5  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-10  
 Page: 5 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 Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year NA	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0

**Schedule of Water and Sewer Contributions in Aid of Construction      Florida Public Service Commission**  
**Annual Balances Subsequent to Last Established Rate Base**

**Welaka/Saratoga Harbour**  
**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.

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

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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-11  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	23,302	NA
	2004		
35	Additions	0	NA
36	Adjustments	0	NA
37	12/31/04 Balance	23,302	NA
	2005		
38	Additions	2,758	NA
39	Adjustments	0	NA
40	12/31/05 Balance	26,060	NA
	2006		
41	Additions	2,758	NA
42	Adjustments	0	NA
43	12/31/06 Balance	28,818	NA
	2007		
44	Additions	2,758	NA
45	Adjustments	0	NA
46	12/31/07 Balance	31,576	NA

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

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance  
**Welaka/Saratoga Harbour**  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-12  
 Page: 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.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount		(9) %	(10) Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	6,579	0.00%	0	7,656	0.00%	0	8,786	0.00%	0
2	Meter Fees	3,301	0.00%	0	3,440	0.00%	0	3,585	0.00%	0
3	Main Extension Charge	4,256	0.00%	0	4,849	0.00%	0	5,569	0.00%	0
4	Service Installation Fees	11,499	0.00%	0	11,813	0.00%	0	12,044	0.00%	0
5	Total Cash CIAC	25,635		0	27,757		0	29,984		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	25,635		0	27,757		0	29,984		0
<b>SEWER</b>										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification  
 Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
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	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

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



Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	5,394	5,394	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,794	6,579
2	Meter Fees	3,149	3,149	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,301
3	Main Extension Charge	4,014	4,014	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,256
4	Service Installation Fees	10,745	10,745	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,637	11,499
5	Total Cash CIAC	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
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	23,302	23,302	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	26,060	25,635
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	6,794	6,794	6,794	6,794	6,794	8,194	8,194	8,194	8,194	8,194	8,194	8,194	8,194	7,656
2	Meter Fees	3,329	3,329	3,329	3,329	3,329	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,440
3	Main Extension Charge	4,300	4,300	4,300	4,300	4,300	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	4,849
4	Service Installation Fees	11,637	11,637	11,637	11,637	11,637	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,813
5	Total Cash CIAC	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757
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	26,060	26,060	26,060	26,060	26,060	28,818	28,818	28,818	28,818	28,818	28,818	28,818	28,818	27,757
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	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

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance  
**Welaka/Saratoga Harbour**  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

**Florida Public Service Commission**

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	8,194	8,194	8,194	8,544	8,544	8,544	8,894	8,894	8,894	9,244	9,244	9,244	9,594	8,786
2	Meter Fees	3,509	3,509	3,509	3,554	3,554	3,554	3,599	3,599	3,599	3,644	3,644	3,644	3,689	3,585
3	Main Extension Charge	5,192	5,192	5,192	5,415	5,415	5,415	5,638	5,638	5,638	5,861	5,861	5,861	6,084	5,569
4	Service Installation Fees	11,923	11,923	11,923	11,994	11,994	11,994	12,066	12,066	12,066	12,137	12,137	12,137	12,209	12,044
5	<b>Total Cash CIAC</b>	<b>28,818</b>	<b>28,818</b>	<b>28,818</b>	<b>29,507</b>	<b>29,507</b>	<b>29,507</b>	<b>30,197</b>	<b>30,197</b>	<b>30,197</b>	<b>30,886</b>	<b>30,886</b>	<b>30,886</b>	<b>31,576</b>	<b>29,984</b>
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	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12	<b>Total Water CIAC</b>	<b>28,818</b>	<b>28,818</b>	<b>28,818</b>	<b>29,507</b>	<b>29,507</b>	<b>29,507</b>	<b>30,197</b>	<b>30,197</b>	<b>30,197</b>	<b>30,886</b>	<b>30,886</b>	<b>30,886</b>	<b>31,576</b>	<b>29,984</b>
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	<b>Total Cash CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Property CIAC:															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	<b>Total Property CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Total Sewer CIAC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**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.

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

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

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		NA
24	Adjustments		NA
25	12/31/00 Balance		NA
	2001		
26	Additions		NA
27	Adjustments		NA
28	12/31/01 Balance		NA
	2002		
29	Additions		NA
30	Adjustments		NA
31	12/31/02 Balance		NA
	2003		
32	Additions		NA
33	Adjustments		NA
34	06/30/04 Amend. Order Balance	5,153	NA
	2004		
35	Additions	338	NA
36	Adjustments	0	NA
37	12/31/04 Balance	5,491	NA
	2005		
38	Additions	752	NA
39	Adjustments	0	NA
40	12/31/05 Balance	6,243	NA
	2006		
41	Additions	820	NA
42	Adjustments	0	NA
43	12/31/06 Balance	7,063	NA
	2007		
44	Additions	897	NA
45	Adjustments	0	NA
46	12/31/07 Balance	7,960	NA

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

**Schedule of Accumulated Amortization of CIAC by Classification**

**Florida Public Service Commission**

Test Year Average Balance  
**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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 also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	524	0.00%	0	742	0.00%	0	991	0.00%	0
2	Meter Fees	66	0.00%	0	235	0.00%	0	411	0.00%	0
3	Main Extension Charge	415	0.00%	0	516	0.00%	0	653	0.00%	0
4	Service Installation Fees	4,859	0.00%	0	5,151	0.00%	0	5,450	0.00%	0
5	Total Cash	5,864		0	6,645		0	7,505		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	5,864		0	6,645		0	7,505		0
<b>SEWER</b>										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Welaka/Saratoga Harbour  
 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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
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	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	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	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 Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	425	438	455	473	490	507	524	541	558	575	593	610	627	524
2	Meter Fees	(16)	(3)	11	25	38	52	66	80	94	108	122	136	149	66
3	Main Extension Charge	368	375	383	391	399	407	415	423	431	439	447	455	463	415
4	Service Installation Fees	4,715	4,738	4,762	4,786	4,810	4,835	4,859	4,883	4,907	4,932	4,956	4,980	5,004	4,859
5	Total Cash	5,491	5,548	5,611	5,674	5,737	5,801	5,864	5,927	5,990	6,054	6,117	6,180	6,243	5,864
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	5,491	5,548	5,611	5,674	5,737	5,801	5,864	5,927	5,990	6,054	6,117	6,180	6,243	5,864
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	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	0	0	0	0



Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

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 No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	627	644	662	679	697	718	739	761	782	803	824	845	867	742
2	Meter Fees	149	163	177	191	205	220	234	249	263	278	293	307	322	235
3	Main Extension Charge	463	471	479	487	494	505	515	525	535	545	555	565	575	516
4	Service Installation Fees	5,004	5,029	5,053	5,077	5,101	5,126	5,151	5,176	5,201	5,226	5,250	5,275	5,300	5,151
5	Total Cash	6,243	6,307	6,370	6,434	6,498	6,568	6,639	6,710	6,781	6,851	6,922	6,993	7,063	6,645
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	6,243	6,307	6,370	6,434	6,498	6,568	6,639	6,710	6,781	6,851	6,922	6,993	7,063	6,645
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	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	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

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 No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	867	886	906	927	947	968	989	1,011	1,032	1,055	1,077	1,099	1,122	991
2	Meter Fees	322	336	351	366	381	396	410	425	440	456	471	486	501	411
3	Main Extension Charge	575	587	600	613	625	638	652	665	679	693	707	721	735	653
4	Service Installation Fees	5,300	5,325	5,350	5,375	5,400	5,425	5,450	5,475	5,500	5,525	5,551	5,576	5,601	5,450
5	Total Cash	7,063	7,135	7,207	7,280	7,353	7,427	7,502	7,577	7,652	7,728	7,805	7,882	7,960	7,505
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	7,063	7,135	7,207	7,280	7,353	7,427	7,502	7,577	7,652	7,728	7,805	7,882	7,960	7,505
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	Total Property	0	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	0	0	0	0

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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.

---

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	8.85%	#N/A

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**

**Welaka/Saratoga Harbour**  
**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)
Line No.            Description	Water Year End Balance	Sewer Year End Balance

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Welaka/Saratoga Harbour

Schedule: A-17

## Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 &amp; 2007

Explanation: Provide the calculation of working capital using the balance sheet method.

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

Line No.	(1) Description	(2)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	Projected Rate Year 2007 Average
<b>Balance Sheet Accounts</b>				
<b>For All Systems:</b>				
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	<b>TOTAL CURRENT ASSETS</b>	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
<b>Allocation for this System:</b> Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.432%	0.432%	0.432%
15	Assets Allocated - Water (line 7 x line 14)	9,352	9,316	11,774
16	Liabilities Allocated - Water (line 12 x line 14)	2,795	5,846	6,594
17	Allocation Percentage - Sewer	0.000%	0.000%	0.000%
18	Assets Allocated - Sewer (line 7 x line 17)	0	0	0
19	Liabilities Allocated - Sewer (line 12 x line 17)	0	0	0
<b>Direct Assignment of CWC Accounts:</b>				
Deferred Rate Case Expense				
20	Water	1,303	4,232	9,394
21	Sewer	0	0	0
Other Regulatory Assets				
22	Water	7,754	7,366	6,591
23	Sewer	0	0	0
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	<b>Water</b> (Lines 15-16+20+22+24)	<u>15,615</u>	<u>15,068</u>	<u>21,166</u>
27	<b>Sewer</b> (Lines 18-19+21+23+25)	<u>0</u>	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

Schedule: A-18  
 Page: 1 of 3  
 Preparer: Robert M. Griffin

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	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	Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ended: 2006  
 Historical [ ] Projected [ X ]

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

Schedule: A-18  
 Page: 2 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
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

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ended: 2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892



Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

Schedule: A-19  
 Page: 1 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average 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	<b>TOTAL EQUITY CAPITAL</b>	<b>37,923,118</b>	<b>38,014,884</b>	<b>38,068,340</b>	<b>38,085,855</b>	<b>38,240,950</b>	<b>38,286,681</b>	<b>38,258,591</b>	<b>38,251,271</b>	<b>38,056,897</b>	<b>38,156,288</b>	<b>41,550,240</b>	<b>41,461,982</b>	<b>45,038,257</b>	<b>39,184,104</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	Accls & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,811,707</b>	<b>2,457,893</b>	<b>2,573,223</b>	<b>2,043,541</b>	<b>2,565,496</b>	<b>2,493,331</b>	<b>3,453,784</b>	<b>3,967,169</b>	<b>4,344,001</b>	<b>4,488,373</b>	<b>1,770,365</b>	<b>3,960,377</b>	<b>2,307,638</b>	<b>3,018,223</b>
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(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	<b>Total CIAC &amp; Def Taxes</b>	<b>15,755,047</b>	<b>15,728,416</b>	<b>15,739,467</b>	<b>15,744,886</b>	<b>15,704,122</b>	<b>15,930,246</b>	<b>15,663,338</b>	<b>15,601,260</b>	<b>15,581,164</b>	<b>15,849,010</b>	<b>15,843,229</b>	<b>15,872,932</b>	<b>15,358,459</b>	<b>15,720,890</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>56,504,172</b>	<b>56,215,493</b>	<b>56,395,330</b>	<b>55,888,582</b>	<b>56,524,868</b>	<b>56,724,558</b>	<b>57,375,713</b>	<b>57,819,700</b>	<b>57,982,061</b>	<b>58,493,670</b>	<b>59,163,834</b>	<b>61,295,290</b>	<b>62,704,354</b>	<b>57,929,817</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ended 2006  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average 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)	(4,849,688)	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	<b>TOTAL EQUITY CAPITAL</b>	<b>45,038,257</b>	<b>45,221,891</b>	<b>46,579,358</b>	<b>47,500,523</b>	<b>46,990,586</b>	<b>47,991,646</b>	<b>48,878,027</b>	<b>49,883,363</b>	<b>50,699,409</b>	<b>50,408,369</b>	<b>30,560,103</b>	<b>31,863,156</b>	<b>34,100,461</b>	<b>44,285,781</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,163,348</b>	<b>20,163,348</b>	<b>22,733,641</b>	<b>4,850,795</b>
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	Accrs & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	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	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,307,638</b>	<b>2,593,229</b>	<b>2,146,660</b>	<b>633,089</b>	<b>2,735,945</b>	<b>2,885,595</b>	<b>2,461,594</b>	<b>2,587,229</b>	<b>2,584,291</b>	<b>3,594,090</b>	<b>3,172,097</b>	<b>2,561,097</b>	<b>4,105,565</b>	<b>2,643,701</b>
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	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)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,358,459</b>	<b>15,325,624</b>	<b>15,271,661</b>	<b>15,564,758</b>	<b>15,532,284</b>	<b>15,473,344</b>	<b>15,265,605</b>	<b>15,188,543</b>	<b>15,111,481</b>	<b>15,238,339</b>	<b>15,160,680</b>	<b>15,083,022</b>	<b>15,209,283</b>	<b>15,291,006</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>62,704,354</b>	<b>63,140,744</b>	<b>63,997,679</b>	<b>63,698,369</b>	<b>65,258,815</b>	<b>66,350,585</b>	<b>66,605,227</b>	<b>67,659,135</b>	<b>68,395,181</b>	<b>69,240,798</b>	<b>69,056,228</b>	<b>69,670,621</b>	<b>76,148,948</b>	<b>67,071,283</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

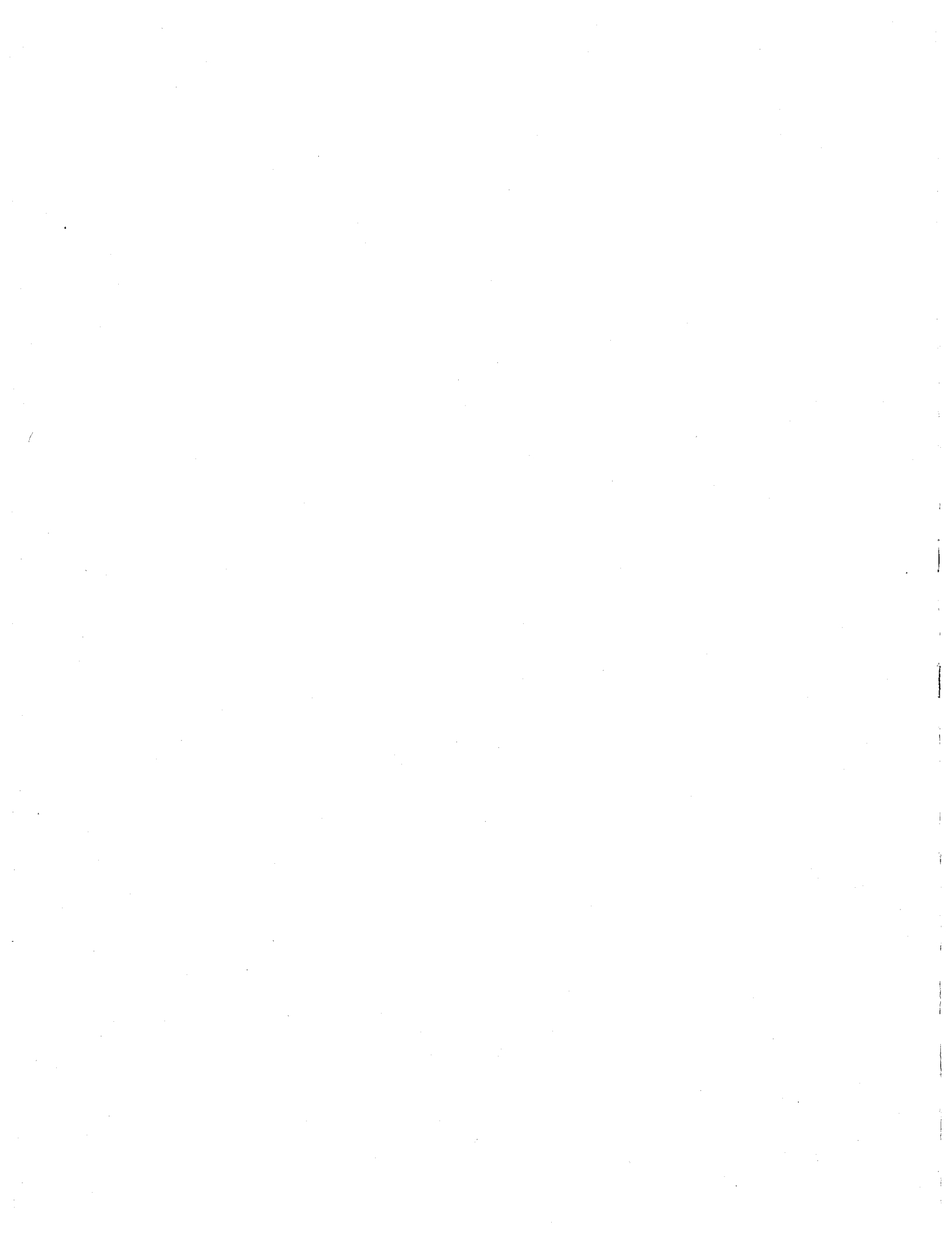
Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average 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	(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	<b>TOTAL EQUITY CAPITAL</b>	<b>34,100,461</b>	<b>34,172,081</b>	<b>34,048,794</b>	<b>34,336,853</b>	<b>34,553,274</b>	<b>34,094,219</b>	<b>35,181,898</b>	<b>34,878,433</b>	<b>35,020,890</b>	<b>35,492,256</b>	<b>35,187,354</b>	<b>35,487,597</b>	<b>35,740,287</b>	<b>34,791,877</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,826,858</b>	<b>23,234,600</b>
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-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>4,105,565</b>	<b>2,489,622</b>	<b>2,718,986</b>	<b>2,770,883</b>	<b>2,695,022</b>	<b>2,947,169</b>	<b>2,835,214</b>	<b>2,849,866</b>	<b>3,007,852</b>	<b>2,947,693</b>	<b>3,040,136</b>	<b>2,493,763</b>	<b>2,509,210</b>	<b>2,877,768</b>
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	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	<b>Total CIAC &amp; Def Taxes</b>	<b>15,209,283</b>	<b>16,785,083</b>	<b>16,717,808</b>	<b>16,914,685</b>	<b>16,846,562</b>	<b>16,778,440</b>	<b>16,974,469</b>	<b>16,905,498</b>	<b>16,836,527</b>	<b>17,031,708</b>	<b>16,961,889</b>	<b>16,892,070</b>	<b>17,086,404</b>	<b>16,764,648</b>
23	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>76,148,948</b>	<b>76,180,426</b>	<b>76,219,230</b>	<b>76,913,656</b>	<b>76,986,093</b>	<b>76,711,063</b>	<b>78,446,180</b>	<b>78,088,395</b>	<b>78,319,868</b>	<b>79,133,162</b>	<b>78,850,884</b>	<b>78,534,934</b>	<b>79,162,759</b>	<b>77,668,892</b>



**Welaka/Saratoga Harbour  
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
Operating Revenues	B-4	64
Water O & M Expenses By Month	B-5	65
Sewer O & M Expenses By Month	B-6	69
Comparative O & M Expenses - Water	B-7	73
Comparative O & M Expenses - Water, Explanations	B-7 Supl	74
Comparative O & M Expenses - Sewer	B-8	75
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	76
Analysis of Contractual Services	B-9	77
Rate Case Expense Analysis	B-10	78
Analysis of Maintenance Expenses	B-11	79
Schedule of Allocated Expenses	B-12	80
Net Depreciation Expense - Water	B-13	83
Net Depreciation Expense - Sewer	B-14	86
Taxes Other Than Income	B-15	89

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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).

Line No.	Account No. and Name	(1) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2007 Dec	(13) 2007 Dec	(14) Total Budgeted Annual
1	601 Salaries & Wages - Employees	1,495	1,603	1,716	1,728	1,314	1,723	1,964	1,537	1,522	1,536	1,532	1,438	19,109	
2	603 Salaries & Wages - Officers, Exec.	18	26	34	35	4	34	52	21	20	21	20	13	298	
3	604 Employee Pensions & Benefits	413	481	598	558	501	534	629	502	495	498	497	481	6,186	
4	610 Purchased Water	277	403	535	550	65	543	825	326	309	325	320	210	4,688	
5	615 Purchased Power	228	224	262	249	187	257	296	169	168	161	160	140	2,502	
6	616 Fuel for Purchased Power	2	2	3	3	0	3	5	2	2	2	2	1	28	
7	618 Chemicals	74	43	33	138	21	91	75	39	40	41	41	34	669	
8	620 Materials & Supplies	13	19	26	849	545	277	39	117	118	113	112	107	2,335	
9	631 Contractual Services - Engineering	72	73	74	74	70	74	77	10	10	10	10	9	563	
10	632 Contractual Services - Accounting	58	170	134	135	44	134	165	61	62	58	57	45	1,122	
11	633 Contractual Services - Legal	0	0	0	0	0	0	1	0	0	1,082	0	1,588	2,674	
12	634 Contractual Services - Mgmt. Fees	448	523	542	530	408	586	469	118	112	118	116	76	4,048	
13	635 Contractual Services - Testing	164	177	267	374	143	258	425	324	330	310	310	299	3,380	
14	636 Contractual Services - Other	699	242	286	292	126	290	385	342	341	331	329	292	3,957	
15	641 Rental of Building/Real Prop.	18	26	35	36	4	35	54	21	20	21	21	14	305	
16	642 Rental of Equipment	1	2	3	3	0	3	4	2	1	2	1	1	22	
17	650 Transportation Expenses	271	277	296	197	12	111	151	59	56	59	58	38	1,586	
18	656 Insurance - Vehicle	9	11	14	14	6	14	18	5	5	5	5	3	110	
19	657 Insurance - General Liability	61	63	67	68	53	67	76	10	9	10	10	6	500	
20	658 Insurance - Workman's Comp.	9	9	9	9	9	9	9	0	0	0	0	0	63	
21	659 Insurance - Other	22	25	28	28	17	28	34	7	7	7	7	5	215	
22	660 Advertising Expense	1	1	2	2	0	2	3	1	1	1	1	1	16	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	4	6	9	9	2,183	47	28	46	51	51	51	48	2,534	
26	675 Miscellaneous Expense	109	133	158	167	549	160	213	1,354	1,381	1,299	1,298	1,277	8,098	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>4,467</b>	<b>4,541</b>	<b>5,130</b>	<b>6,049</b>	<b>6,261</b>	<b>5,281</b>	<b>5,997</b>	<b>5,072</b>	<b>5,060</b>	<b>6,062</b>	<b>4,959</b>	<b>6,128</b>	<b>65,006</b>	

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

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005, 2006, 2007  
 Historical [ X ] Projected [ X ]

Schedule: B-6  
 Page: 1 of 4  
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	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	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical [ ] Projected [X]

Schedule: B-6  
 Page: 3 of 4  
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	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	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Florida Public Service Commission

Detail of Operation & Maintenance Expenses By Month - Sewer

Welaka/Saratoga Harbour  
 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).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	760 Advertising Expense	0	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	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SEWER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	13,569	15,594	2,025	14.92%
2	603	Salaries & Wages - Officers, Exec.	0	329	329	-
3	604	Employee Pensions & Benefits	4,448	3,623	(825)	-18.55%
4	610	Purchased Water	0	2,976	2,976	-
5	615	Purchased Power	1,378	2,062	684	49.63%
6	616	Fuel for Power Production	0	18	18	-
7	618	Chemicals	339	532	193	56.84%
8	620	Materials & Supplies	4,501	1,050	(3,451)	-76.67%
9	631	Contractual Services - Engineering	0	301	301	-
10	632	Contractual Services - Accounting	73	1,552	1,479	2026.55%
11	633	Contractual Services - Legal	183	184	1	0.37%
12	634	Contractual Services - Mgmt. Fees	0	5,324	5,324	-
13	635	Contractual Services - Testing	4,552	3,515	(1,037)	-22.78%
14	636	Contractual Services - Other	4,685	3,394	(1,291)	-27.55%
15	641	Rental of Building/Real Prop.	124	193	69	55.93%
16	642	Rental of Equipment	8	14	6	74.34%
17	650	Transportation Expenses	4,487	2,389	(2,098)	-46.76%
18	656	Insurance - Vehicle	65	157	92	142.23%
19	657	Insurance - General Liability	139	299	160	114.87%
20	658	Insurance - Workman's Comp.	162	160	(2)	-1.23%
21	659	Insurance - Other	17	209	192	1127.01%
22	660	Advertising Expense	41	10	(31)	-76.00%
23	666	Reg. Comm. Exp. - Rate Case Amort.	479	0	(479)	-100.00%
24	667	Reg. Comm. Exp. - Other	140	0	(140)	-100.00%
25	670	Bad Debt Expense	224	2,146	1,922	858.14%
26	675	Miscellaneous Expense	2,518	1,437	(1,081)	-42.92%
<b>27</b>		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>42,132</b>	<b>47,468</b>	<b>5,336</b>	<b>12.66%</b>
28		Total Customers (ERCs)	140.6	144.9	4.3	3.02%
29		Consumer Price Index - U				<u>10.31%</u>
30		Growth Plus Inflation				<u>13.64%</u>

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: B-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28		<b>TOTAL SEWER O &amp; M EXPENSES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29		Total Customers (ERCs)	NA	NA	NA	NA
30		Consumer Price Index - U				<u>10.31%</u>
31		Growth Plus Inflation				NA

Supporting Schedules: B-6, F-8

**Allocation of Expenses**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 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) Line	(2) Acct. No.	(3) Description	(5) Allocation Percentages (Note A)				(8) Allocation Method	(10) Amounts Allocated			(12) Total
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	
1	603 / 703	Salaries - Officers	0.43%	0.00%		0.43%	Customers *	329	0		329
2	604 / 704	Pensions & Benefits	0.43%	0.00%		0.43%	Customers *	3,623	0		3,623
3	632 / 732	Contractual Services - Acctg	0.43%	0.00%		0.43%	Customers *	1,552	0		1,552
4	633 / 733	Contractual Services - Legal	0.43%	0.00%		0.43%	Customers *	184	0		184
5	634 / 734	Contractual Services - Mgmt.	0.43%	0.00%		0.43%	Customers *	5,324	0		5,324
6	641 / 741	Rental of Building/Real Prop.	0.43%	0.00%		0.43%	Customers *	193	0		193
7	656 / 756	Insurance - Vehicle	0.43%	0.00%		0.43%	Customers *	157	0		157
8	657 / 757	Insurance - General Liability	0.43%	0.00%		0.43%	Customers *	299	0		299
9	658 / 758	Insurance - Work. Comp.	0.43%	0.00%		0.43%	Customers *	160	0		160
10	659 / 759	Insurance - Other	0.43%	0.00%		0.43%	Customers *	209	0		209
11	675 / 775	Miscellaneous Expense	0.43%	0.00%		0.43%	Customers *	1,437	0		1,437

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**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**Docket No. 060368-WS**

Schedule Year Ended: 12/31/2006

Historical [ X ] Projected [ X ]

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 No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.43%	0.00%		0.43%	Customers *	367	0		367
2	604 / 704	Pensions & Benefits	0.43%	0.00%		0.43%	Customers *	5,064	0		5,064
3	632 / 732	Contractual Services - Acctg	0.43%	0.00%		0.43%	Customers *	1,032	0		1,032
4	633 / 733	Contractual Services - Legal	0.43%	0.00%		0.43%	Customers *	2,653	0		2,653
5	634 / 734	Contractual Services - Mgmt.	0.43%	0.00%		0.43%	Customers *	3,478	0		3,478
6	641 / 741	Rental of Building/Real Prop.	0.43%	0.00%		0.43%	Customers *	252	0		252
7	656 / 756	Insurance - Vehicle	0.43%	0.00%		0.43%	Customers *	90	0		90
8	657 / 757	Insurance - General Liability	0.43%	0.00%		0.43%	Customers *	454	0		454
9	658 / 758	Insurance - Work. Comp.	0.43%	0.00%		0.43%	Customers *	57	0		57
10	659 / 759	Insurance - Other	0.43%	0.00%		0.43%	Customers *	191	0		191
11	675 / 775	Miscellaneous Expense	0.43%	0.00%		0.43%	Customers *	6,707	0		6,707

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**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.36%	0.00%		0.36%	ERCs *	298	0		298
2	604 / 704	Pensions & Benefits	0.36%	0.00%		0.36%	ERCs *	6,186	0		6,186
3	632 / 732	Contractual Services - Acctg	0.36%	0.00%		0.36%	ERCs *	1,122	0		1,122
4	633 / 733	Contractual Services - Legal	0.36%	0.00%		0.36%	ERCs *	2,674	0		2,674
5	634 / 734	Contractual Services - Mgmt.	0.36%	0.00%		0.36%	ERCs *	4,048	0		4,048
6	641 / 741	Rental of Building/Real Prop.	0.36%	0.00%		0.36%	ERCs *	305	0		305
7	656 / 756	Insurance - Vehicle	0.36%	0.00%		0.36%	ERCs *	110	0		110
8	657 / 757	Insurance - General Liability	0.36%	0.00%		0.36%	ERCs *	500	0		500
9	658 / 758	Insurance - Work. Comp.	0.36%	0.00%		0.36%	ERCs *	63	0		63
10	659 / 759	Insurance - Other	0.36%	0.00%		0.36%	ERCs *	215	0		215
11	666 / 766	Rate Case Amort	0.57%	0.00%		0.57%	ERCs	2,634	0		2,634
12	675 / 775	Miscellaneous Expense	0.36%	0.00%		0.36%	ERCs *	7,996	0		7,996

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

Welaka/Saratoga Harbour  
 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.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	4	4	100.00%	4
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	179	179	100.00%	179
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	39	39	100.00%	39
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	825	825	100.00%	825
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	428	428	100.00%	428
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	3,743	3,743	100.00%	3,743
27	331.4 Transm. & Distribution Mains	0	566	566	35.46%	201
28	333.4 Services	0	148	148	100.00%	148
29	334.4 Meters & Meter Installations	0	666	666	100.00%	666
30	335.4 Hydrants	0	0	0	35.46%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	63	63	100.00%	63
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	6,660	6,660		6,294
	Composite U&U Rate				94.52%	
47	(LESS) AMORTIZATION OF CIAC	0	(752)	(752)		(711)
48	NET DEPRECIATION EXPENSE - WATER	0	5,908	5,908		5,584
49	Net Depr Expense Used & Useful	0				

## Net Depreciation Expense - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	4	0	4	100.00%	4	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	187	0	187	100.00%	187	8
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	39	0	39	100.00%	39	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	912	0	912	100.00%	912	87
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	430	0	430	100.00%	430	2
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & 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	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	3,797	0	3,797	100.00%	3,797	53
27	331.4 Transm. & Distribution Mains	1,205	0	1,205	35.66%	430	229
28	333.4 Services	148	0	148	100.00%	148	0
29	334.4 Meters & Meter Installations	820	0	820	100.00%	820	154
30	335.4 Hydrants	0	0	0	35.66%	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	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	460	0	460	100.00%	460	397
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	8,000	0	8,000		7,224	930
	Composite NU&U Rate				90.31%		
43	(LESS) AMORTIZATION OF CIAC	(820)	0	(820)		(741)	(30)
44	NET DEPRECIATION EXPENSE - WATER	7,179	0	7,179		6,484	900

## Net Depreciation Expense - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		(5) 2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	4	0	4	100.00%	4	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	258	0	258	100.00%	258	71
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	39	0	39	100.00%	39	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2 Pumping Equipment	912	0	912	100.00%	912	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	454	0	454	100.00%	454	24
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & 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	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	3,965	0	3,965	100.00%	3,965	169
27	331.4 Transm. & Distribution Mains	2,552	0	2,552	35.86%	915	486
28	333.4 Services	148	0	148	100.00%	148	0
29	334.4 Meters & Meter Installations	833	0	833	100.00%	833	13
30	335.4 Hydrants	0	0	0	35.86%	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	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	1,283	0	1,283	100.00%	1,283	823
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	10,447	0	10,447		8,810	1,585
	Composite NU&U Rate				84.33%		
43	(LESS) AMORTIZATION OF CIAC	(897)	0	(897)		(756)	(15)
44	NET DEPRECIATION EXPENSE - WATER	9,550	0	9,550		8,054	1,570

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [ X ] Projected [ ]

Schedule: B-14

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	NA	NA	NA	100.00%	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	NA	NA	NA	100.00%	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA
50	GENERAL PLANT					
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA
	Composite NU&U Rate				NA	
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA
66	Net Depr Expense Used & Useful	#VALUE!				

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: B-14

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [ ] Projected [ X ]

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
		(1) 2006 Year Expense	(5) Utility Adjustments	(6) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
50	GENERAL PLANT						
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		NA	NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA

Net Depreciation Expense - Sewer

Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		(1) 2007 Year Expense	(5) Utility Adjustments	(6) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	NA	NA	NA	100.00%	NA	NA
3	352.1 Franchises	NA	NA	NA	100.00%	NA	NA
4	389.1 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
7	354.2 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
8	355.2 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
9	360.2 Collection Sewers - Force	NA	NA	NA	100.00%	NA	NA
10	361.2 Collection Sewers - Gravity	NA	NA	NA	100.00%	NA	NA
11	362.2 Special Collecting Structures	NA	NA	NA	100.00%	NA	NA
12	363.2 Services to Customers	NA	NA	NA	100.00%	NA	NA
13	364.2 Flow Measuring Devices	NA	NA	NA	100.00%	NA	NA
14	365.2 Flow Measuring Installations	NA	NA	NA	100.00%	NA	NA
15	389.2 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
18	354.3 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
19	355.3 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
20	370.3 Receiving Wells	NA	NA	NA	100.00%	NA	NA
21	371.3 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
22	389.3 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
25	354.4 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
26	355.4 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
27	380.4 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
28	381.4 Plant Sewers	NA	NA	NA	100.00%	NA	NA
29	382.4 Outfall Sewer Lines	NA	NA	NA	100.00%	NA	NA
30	389.4 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
33	354.5 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
34	355.5 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
35	371.5 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
36	374.5 Reuse Distribution Reservoirs	NA	NA	NA	100.00%	NA	NA
37	380.5 Treatment & Disposal Equipment	NA	NA	NA	100.00%	NA	NA
38	381.5 Plant Sewers	NA	NA	NA	100.00%	NA	NA
39	389.5 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	NA	NA	NA	100.00%	NA	NA
42	353.6 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
43	354.6 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
44	355.6 Power Generation Equipment	NA	NA	NA	100.00%	NA	NA
45	366.6 Reuse Services	NA	NA	NA	100.00%	NA	NA
46	367.6 Reuse Meters & Meter Installations	NA	NA	NA	100.00%	NA	NA
47	371.6 Pumping Equipment	NA	NA	NA	100.00%	NA	NA
48	375.6 Reuse Transmission & Distr. Sys.	NA	NA	NA	100.00%	NA	NA
49	389.6 Other Plant & Misc. Equipment	NA	NA	NA	100.00%	NA	NA
50	GENERAL PLANT						
51	353.7 Land & Land Rights	NA	NA	NA	100.00%	NA	NA
52	354.7 Structures & Improvements	NA	NA	NA	100.00%	NA	NA
53	390.7 Office Furniture & Equipment	NA	NA	NA	100.00%	NA	NA
54	390.71 Computer Equipment	NA	NA	NA	100.00%	NA	NA
55	391.7 Transportation Equipment	NA	NA	NA	100.00%	NA	NA
56	392.7 Stores Equipment	NA	NA	NA	100.00%	NA	NA
57	393.7 Tools, Shop & Garage Equipment	NA	NA	NA	100.00%	NA	NA
58	394.7 Laboratory Equipment	NA	NA	NA	100.00%	NA	NA
59	395.7 Power Operated Equipment	NA	NA	NA	100.00%	NA	NA
60	396.7 Communication Equipment	NA	NA	NA	100.00%	NA	NA
61	397.7 Miscellaneous Equipment	NA	NA	NA	100.00%	NA	NA
62	398.7 Other Tangible Plant	NA	NA	NA	100.00%	NA	NA
63	TOTAL DEPRECIATION EXPENSE	NA	NA	NA		NA	NA
	Composite NU&U Rate				NA		
64	(LESS) AMORTIZATION OF CIAC	NA	NA	NA		0	NA
65	NET DEPRECIATION EXPENSE - SEWER	NA	NA	NA		NA	NA

## Taxes Other Than Income

## Florida Public Service Commission

## Welaka/Saratoga Harbour

## 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) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
<b>Water</b>							
1	Test Year (2005) Per Books	2,078	1,318	2,728		6,125	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 7.60%			(207)		(207)	
5	Total Test Year Adjustments	0	0	(207)	0	(207)	
6	Adjusted Test Year (2005)	2,078	1,318	2,521	0	5,917	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	74				74	E-13
9	Payroll Tax Adjustment		(11)			(11)	B-5
10	Plant in Service Adjustment			2,212		2,212	A-5
11	Non-U&U Adjustment @ 12.88%			(285)		(285)	
12	Total 2006 Adjustments	74	(11)	1,927	0	1,991	
13	Adjusted Intermed. Year (2006)	2,152	1,308	4,448	0	7,908	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	29				29	E-13
16	Payroll Tax Adjustment		303			303	B-5
17	Plant in Service Adjustment			2,062		2,062	A-5
18	Non-U&U Adjustment @ 21.67%			(447)		(447)	
19	Total 2007 Adjustments	29	303	1,615	0	1,947	
20	Adjusted Projected Rate Year (2007)	2,181	1,611	6,063	0	9,855	
21	RAFs Assoc. with Revenue Increase	2,914				2,914	B-3
22	Total Projected Rate Year (2007)	5,095	1,611	6,063	0	12,769	
<b>Sewer</b>							
23	Test Year (2005) Per Books	NA	NA	NA		NA	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	B-3

Recap Schedules: B-1, B-2

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









**Welaka/Saratoga Harbour  
TAX SCHEDULES**

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

**Welaka/Saratoga Harbour**

**Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

**Florida Public Service Commission**

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.

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
<b>Water</b>									
1	Current Tax Expense	(2,603)	(3,694)	(6,297)	(4,603)	(10,900)	(5,891)	(16,791)	C-2
2	Deferred Income Tax Expense	0	1,612	1,612	(980)	632	0	632	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	<u>(2,603)</u>	<u>(2,082)</u>	<u>(4,685)</u>	<u>(5,583)</u>	<u>(10,268)</u>	<u>(5,891)</u>	<u>(16,159)</u>	
<b>Sewer</b>									
7	Current Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	

Recap Scheds: B-1, B-2

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(6,747)	(6,041)	(12,788)	NA	NA	NA	NA	NA	NA	NA		B-1, B-2
2	Less: Interest Charges	0	(3,149)	(3,149)	NA	NA	NA	NA	NA	NA	NA		C-3
3	Taxable Income	(6,747)	(9,190)	(15,937)	0	0	0	0	0	0	0		
4	Schedule M Adjustments												
5	Permanent Differences	-	0	0	-	NA	NA	NA	NA	NA	NA		C-4
6	Timing Differences	0	4,179	4,179	NA	NA	NA	NA	NA	NA	NA		C-5
7	Total Schedule M Adjustments	0	4,179	4,179	0	0	0	0	0	0	0		
8	Taxable Income Before State Taxes	(6,747)	(13,369)	(20,116)	0	NA	0	0	0	0	0		
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10													
11													
12	State Income Taxes	(371)	(735)	(1,106)	0	NA	0	0	0	0	0		
13	Federal Taxable Income	(6,376)	(8,455)	(14,831)	0	NA	0	0	0	0	0		
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes	(2,232)	(2,959)	(5,191)	0	NA	0	0	0	0	0		
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	0	0	0	0		C-7
17	Current Federal Income Taxes	(2,232)	(2,959)	(5,191)	0	NA	0	0	0	0	0		
18	Summary:												
19	Current State Income Tax	(371)	(735)	(1,106)	0	NA	0	0	0	0	0		
20	Current Federal Income Tax	(2,232)	(2,959)	(5,191)	0	NA	0	0	0	0	0		
21	Total Current Income Tax Expense (To C-1)	(2,603)	(3,694)	(6,297)	0	NA	0	0	0	0	0		

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

Line No.	(1) Description	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/05 Adjusted	(3) 2006 Adjustments		(5) 12/31/05 Adjusted	(6) 2006 Adjustments		(7) 12/31/06 Adjusted
1	Taxable Operating Income before Interest	(12,788)	(11,889)	(24,678)	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	(3,149)	(279)	(3,428)	NA	NA	NA	C-3
3	Taxable Income	(15,937)	(12,168)	(28,105)	0	0	0	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	NA	NA	NA	C-4
6	Timing Differences	4,179	(2,540)	1,639	NA	NA	NA	C-5
7	Total Schedule M Adjustments	4,179	(2,540)	1,639	0	0	0	
8	Taxable Income Before State Taxes	(20,116)	(9,629)	(29,745)	0	NA	0	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(1,106)	(530)	(1,636)	0	NA	0	
13	Federal Taxable Income	(14,831)	(11,639)	(26,470)	0	NA	0	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(5,191)	(4,074)	(9,264)	0	NA	0	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA	0	C-7
17	Current Federal Income Taxes	(5,191)	(4,074)	(9,264)	0	NA	0	
18	Summary:							
19	Current State Income Tax	(1,106)	(530)	(1,636)	0	NA	0	
20	Current Federal Income Tax	(5,191)	(4,074)	(9,264)	0	NA	0	
21	Total Current Income Tax Expense (To C-1)	(6,297)	(4,603)	(10,900)	0	NA	0	

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

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

Schedule: C-2  
 Page: 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.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments				
1	Taxable Operating Income before Interest	(24,678)	(14,436)	(39,114)	NA	NA	NA	NA	NA	NA	NA		B-1, B-2
2	Less: Interest Charges	(3,428)	(836)	(4,263)	NA	NA	NA	NA	NA	NA	NA		C-3
3	Taxable Income	(28,105)	(15,272)	(43,377)				0	0	0	0		
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	NA	NA	NA	NA	NA	NA	NA		C-4
6	Timing Differences	1,639	0	1,639	NA	NA	NA	NA	NA	NA	NA		C-5
7	Total Schedule M Adjustments	1,639	0	1,639				0	0	0	0		
8	Taxable Income Before State Taxes	(29,745)	(15,272)	(45,017)				0	NA		0		
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		
10													
11													
12	State Income Taxes	(1,636)	(840)	(2,476)	0	NA		0	NA		0		
13	Federal Taxable Income	(26,470)	(14,432)	(40,901)	0	NA		0	NA		0		
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%		
15	Federal Income Taxes	(9,264)	(5,051)	(14,316)	0	NA		0	NA		0		
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	NA		0	NA		0		C-7
17	Current Federal Income Taxes	(9,264)	(5,051)	(14,316)	0	NA		0	NA		0		
18	Summary:												
19	Current State Income Tax	(1,636)	(840)	(2,476)	0	NA		0	NA		0		
20	Current Federal Income Tax	(9,264)	(5,051)	(14,316)	0	NA		0	NA		0		
21	Total Current Income Tax Expense (To C-1)	(10,900)	(5,891)	(16,791)	0	NA		0	NA		0		



Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2005	Water 2005	2005	2005	Sewer 2005	2005	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	3,079	3,079	0	0	0	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	0	0	0	Note*
4	Other Interest Expense	0	70	70	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	3,149	3,149	0	0	0	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Water						Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

\* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)	135,700			0		
Weighted Cost of Long Term Debt (D-1)	2.27%	3,079		0.00%	0	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		3,079			0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(8) Supporting Schedules
		2005 Adjusted	2006 Adjustments	2006 Adjusted		2005 Adjusted	2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	3,079	279	3,358	Note*	0	0	0	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	70	0	70		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	<u>3,149</u>	<u>279</u>	<u>3,428</u>		<u>0</u>	<u>0</u>	<u>0</u>	

Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost		
8 Long-Term Debt			Not Applicable			Not Applicable				
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock			Not Applicable			Not Applicable				
11 Common Equity			Not Applicable			Not Applicable				
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

\* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	147,987	0
Weighted Cost of Long Term Debt (D-1)	2.25%	0.00%
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00%
Adjusted Interest on Debt	3,358	0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Weilaka/Saratoga Harbour  
 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.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2006 Adjusted	Water 2007 Adjustments	2007 Adjusted	2006 Adjusted	Sewer 2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	3,358	906	4,263	0	0	0	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	0	0	0	Note*
4	Other Interest Expense	70	0	70	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	<u>3,428</u>	<u>906</u>	<u>4,334</u>	<u>0</u>	<u>0</u>	<u>0</u>	

	Water			Total Weighted Cost	Debt Only Weighted Cost	Sewer			Total Weighted Cost	Debt Only Weighted Cost
	Balances From Sch. D-1	Amount	Ratio			Amount	Ratio	Cost		
8 Long-Term Debt										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	187,913		0	
Weighted Cost of Long Term Debt (D-1)	2.26%	4,263	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,263		0

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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.

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

## Deferred Income Tax Expense

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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) Line No. Description	(2)			(3)			(4)			(5)			(6)			(7)	(8)
	Water			Sewer			Water			Sewer			Sewer				
	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting Schedules	
	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
Timing Differences (Book Expense Higher (Lower) than Tax Expense):																	
1		0	6,769	6,769		0		0		0		0		0			
2		0	5,908	5,908	NA		NA		NA		NA		NA		0	B-13,14	
3		0	861	861		0		0		0		0		0			
4 Other Timing Differences (Itemize):																	
5		0	1,295	1,295		0		0		0		0		0			
6		0	1,162	1,162		0		0		0		0		0			
7		0	0	0		0		0		0		0		0			
8		0	4,179	4,179		0		0		0		0		0			
9		5.5%		5.5%		5.5%		5.5%		5.5%		5.5%		5.5%			
10		0	230	230		0		0		0		0		0			
11		0	3,949	3,949		0		0		0		0		0			
12		35.0%		35.0%		35.0%		35.0%		35.0%		35.0%		35.0%			
13		0	1,382	1,382		0		0		0		0		0			
14		0	1,612	1,612		0		0		0		0		0			

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

Welaka/Saratoga Harbour

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting	
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules	
Timing Differences:									
1	Tax Depreciation & Amortization	6,769	1,231	7,999		0	0		
2	Book Depreciation & Amortization	5,908	1,272	7,179	NA	NA	NA	B-13,14	
3	Difference	861	(41)	820		0	0		
4	Other Timing Differences (Itemize):								
5	Bad Debt	1,295	(1,295)	0		0	0		
6	Regulatory Assets	1,162	(1,162)	0		0	0		
7	All Other	0	0	0		0	0		
8	Total Timing Differences (To C-2)	4,179	(2,540)	1,639		0	0		
9	State Tax Rate	5.5%		5.5%		5.5%		5.5%	
10	State Deferred Taxes	230	(140)	90		0	0		
11	Timing Differences for Federal Taxes	3,949	(2,400)	1,549		0	0		
12	Federal Tax Rate	35.0%		35.0%		35.0%		35.0%	
13	Federal Deferred Taxes	1,382	(840)	542		0	0		
14	Total Deferred Taxes (to C-1)	1,612	(980)	632		0	0		

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8)
	Water		Water	Sewer	Sewer		Sewer	Sewer	Supporting Schedules
	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2006 Adjustments	12/31/07 Adjusted			
Timing Differences:									
1 Tax Depreciation & Amortization	7,999	2,371	10,370		0	0		0	
2 Book Depreciation & Amortization	7,179	2,371	9,550	NA	NA	NA		NA	B-13,14
3 Difference	820	0	820		0	0		0	
Other Timing Differences (Itemize):									
5 Bad Debt	0	0	0		0	0		0	
6 Regulatory Assets	0	0	0		0	0		0	
7 All Other	0	0	0		0	0		0	
8 Total Timing Differences (To C-2)	1,639	0	1,639		0	0		0	
9 State Tax Rate	5.5%		5.5%		5.5%			5.5%	
10 State Deferred Taxes	90	0	90		0	0		0	
11 Timing Differences for Federal Taxes	1,549	0	1,549		0	0		0	
12 Federal Tax Rate	35.0%		35.0%		35.0%			35.0%	
13 Federal Deferred Taxes	542	0	542		0	0		0	
14 Total Deferred Taxes (to C-1)	632	0	632		0	0		0	

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**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.

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	250	1,500	1,750				250	1,500	1,750
4	2006	311	1,866	2,178				311	1,866	2,178
5	2007	373	2,233	2,605				373	2,233	2,605
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0



## Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 2007

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred <b>State</b> Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	250	250	
4	2006	250	61	311	
5	2007	311	61	373	
<b>SEWER</b>					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	0	0	
9	2006	0	0	0	
10	2007	0	0	0	

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 2007

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	1,500	1,500	
4	2006	1,500	366	1,866	
5	2007	1,866	366	2,233	
<b>SEWER</b>					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	0	0	
9	2006	0	0	0	
10	2007	0	0	0	

Investment Tax Credits - Analysis

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

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

Florida Public Service Commission

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.

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

1 NONE

NONE

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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.

Line No.	(1) Beginning Year Balance	(2) - (6) <b>8% ITC</b>					(7) Ending Balance	(8)	(9) - (13) <b>10% ITC</b>				
		(3) Amount Realized		(4) Amortization					(9) Amount Realized		(10) Amortization		
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.			(9) Current Year	(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.	(13) Ending Balance	
1	NONE											NONE	

**Investment Tax Credits - Company Policies****Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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**

**Welaka/Saratoga Harbour**  
**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

Welaka/Saratoga Harbour

Schedule: C-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 2007

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

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

**Income Tax Returns****Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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

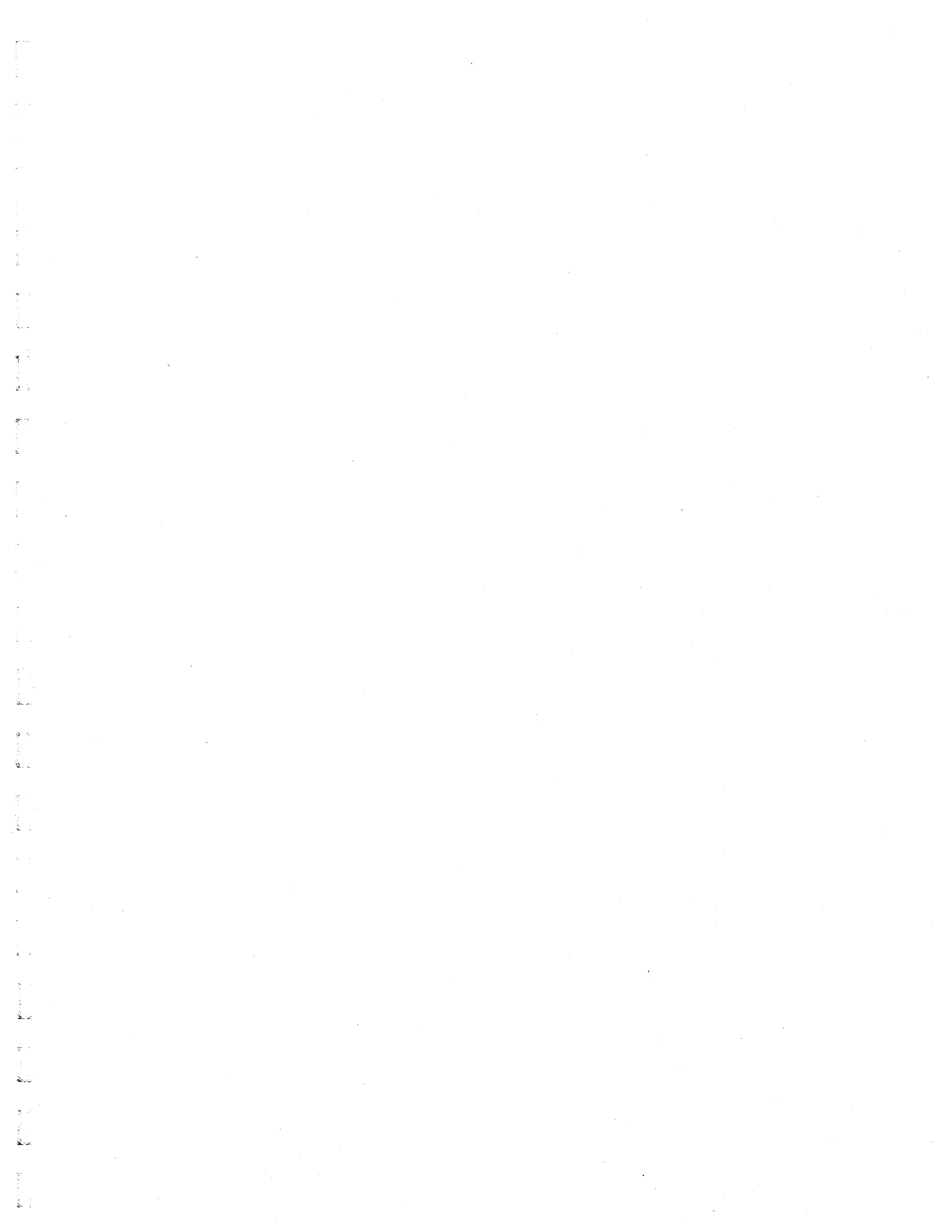


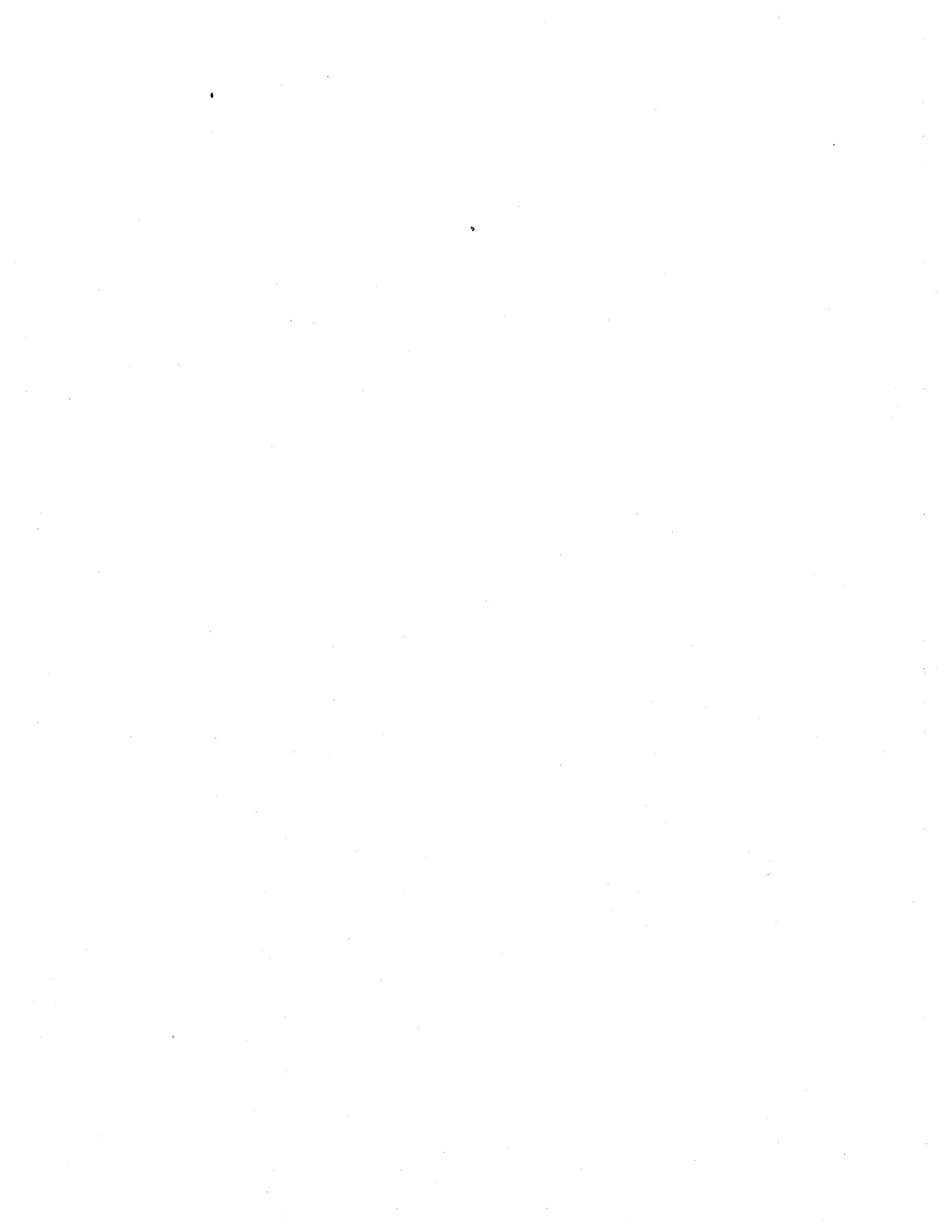
**Miscellaneous Tax Information****Florida Public Service Commission****Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05Schedule: C-10  
Page: 1 of 1  
Preparer: Jack Schreyer

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

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







**Welaka/Saratoga Harbour  
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation 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  
**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year Ending: 12/31/05  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	51,312	37.81%	6.00%	2.27%	3,079	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	76,968	56.72%	10.12%	5.74%	7,789	D-2
5 Customer Deposits	1,171	0.86%	6.00%	0.05%	70	D-2
6 Accumulated Deferred Income Taxes	6,248	4.60%	0.00%	0.00%	0	D-2
7 Total	<u>135,700</u>	<u>100.00%</u>		<u>8.06%</u>	<u>10,938</u>	
<b>SEWER</b>						
8 Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	10.12%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	









**Welaka/Saratoga Harbour  
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
Miscellaneous Service Charge Revenue	E-5	137
Public Fire Hydrants Schedule	E-6	138
Private Fire Protection Service	E-7	139
Contracts and Agreements	E-8	140
Tax or Franchise Fee	E-9	141
Service Availability Charges	E-10	142
Guaranteed Revenues Received	E-11	143
Class A Utility Cost of Service Study	E-12	144
Projected Test Year Revenue Calculation - Water	E-13w	145
Projected Test Year Revenue Calculation - Sewer	E-13s	147
Billing Analysis	E-14	149

**Public Fire Hydrants Schedule****Florida Public Service Commission****Welaka/Saratoga Harbour**

Schedule: E-6

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1      **Any fire hydrant information is detailed on enclosed system maps**

**Private Fire Protection Service****Florida Public Service Commission****Welaka/Saratoga Harbour**

Schedule: E-7

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1     **Any fire hydrant information is detailed on enclosed system maps**

**Contracts and Agreements Schedule****Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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.

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

N/A

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: E-9

**Docket No. 060368-WS**

Page: 1 of 1

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

Preparer: Jack Schreyer

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

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

## Service Availability Charges Schedule

## Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

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.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
<b>WATER</b>			
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
<b>SEWER</b>			
15	Service Installation Charge 4"	NA	NA
16	over 4"	NA	NA
17	Plant/System Capacity Charge	NA	NA
18	Main Extension Charge	NA	NA



**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**Docket No. 060368-WS**

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

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [ X ] or Sewer [ X ]

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	<b>Residential</b>											
2	5/8" X 3/4"	1,730	Note A	1,754	6,114	Note B	6,199	10.25	17,979	35.00	61,390	
3	3/4"	0		0	0		0	15.39	0	52.50	0	
4	1"	12		12	70		70	25.65	308	87.50	1,050	
5	1-1/2"	0		0	0		0	51.32	0	175.00	0	
6	2"	0		0	0		0	82.08	0	280.00	0	
7	3"	0		0	0		0	164.15	0	560.00	0	
8	4"	0		0	0		0	256.48	0	875.00	0	
9	<b>Gallorage</b>											
10	Block 1	0		0	6,184		6,269	4.65	29,149	4,782	7.34	35,100
11	Block 2	0		0	0		0	-	0	1,487	9.17	13,632
12	Block 3	0		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>1,742</u>		<u>1,766</u>	<u>6,184</u>		<u>6,269</u>		<u>47,435</u>	<u>6,269</u>		<u>111,172</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	24		24	85		85	10.25	246	35.00	840	
17	3/4"	0		0	0		0	15.39	0	52.50	0	
18	1"	0		0	0		0	25.65	0	87.50	0	
19	1-1/2"	0		0	0		0	51.32	0	175.00	0	
20	2"	0		0	0		0	82.08	0	280.00	0	
21	3"	0		0	0		0	164.15	0	560.00	0	
22	4"	0		0	0		0	256.48	0	875.00	0	
23									0			
24	<b>Gallorage</b>	<u>0</u>		<u>0</u>	<u>85</u>		<u>85</u>	<u>4.65</u>	<u>395</u>	<u>85</u>	<u>7.34</u>	<u>624</u>
25	<b>Total Commerical</b>	<u>24</u>		<u>24</u>	<u>85</u>		<u>85</u>		<u>641</u>	<u>85</u>		<u>1,464</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	10.25	0	35.00	0	
29	3/4"	0		0	0		0	15.39	0	52.50	0	
30	1"	0		0	0		0	25.65	0	87.50	0	
31	1-1/2"	0		0	0		0	51.32	0	175.00	0	
32	2"	0		0	0		0	82.08	0	280.00	0	
33	3"	0		0	0		0	164.15	0	560.00	0	
34	4"	0		0	0		0	256.48	0	875.00	0	
35												
36	<b>Gallorage</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.65</u>	<u>0</u>	<u>0</u>	<u>7.34</u>	<u>0</u>
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	
38												
39	<b>Fire Protection</b>											
40	2"	0		0			-	0		70.00	0	
41	3"	0		0			-	0		140.00	0	
42	4"	0		0			-	0		218.75	0	
43	6"	0		0			-	0		437.50	0	
44	8"	0		0			-	0		700.00	0	
45	10"	0		0			-	0		1,006.25	0	
46	Per Hydrant	0		0			-	0		-	0	
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>				<u>0</u>			<u>0</u>	
48												
49	<b>Subtotals</b>	<u>1,766</u>		<u>1,790</u>	<u>6,269</u>		<u>6,354</u>		<u>48,077</u>	<u>6,354</u>	<u>112,636</u>	
50	Misc. Service Charge								<u>395</u>		<u>621</u>	
51	<b>Total Revenue</b>								<u><u>48,472</u></u>		<u><u>113,257</u></u>	

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	NA	Note A	NA	NA	Note B	NA	NA	NA		NA	NA
3	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
4	1"	NA		NA	NA		NA	NA	NA		NA	NA
5	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
6	2"	NA		NA	NA		NA	NA	NA		NA	NA
7	3"	NA		NA	NA		NA	NA	NA		NA	NA
8	4"	NA		NA	NA		NA	NA	NA		NA	NA
9	Gallonge cap (gallons)											
10	Capped Usage	-			NA		NA	NA	NA	NA	NA	NA
11	Usage Above Cap	-			NA		NA			NA		NA
12												
13	<b>Total Residential</b>	NA		NA	NA		NA		NA	NA		NA
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	NA		NA	NA		NA	NA	NA		NA	NA
17	3/4"	NA		NA	NA		NA	NA	NA		NA	NA
18	1"	NA		NA	NA		NA	NA	NA		NA	NA
19	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
20	2"	NA		NA	NA		NA	NA	NA		NA	NA
21	3"	NA		NA	NA		NA	NA	NA		NA	NA
22	4"	NA		NA	NA		NA	NA	NA		NA	NA
23												
24	Gallonge	-			NA		NA	NA	NA	NA	NA	NA
25	<b>Total Commercial</b>	NA		NA	0		NA		NA	NA		NA
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	NA		NA	0		NA	NA	NA		NA	NA
29	3/4"	NA		NA	0		NA	NA	NA		NA	NA
30	1"	NA		NA	NA		NA	NA	NA		NA	NA
31	1-1/2"	NA		NA	NA		NA	NA	NA		NA	NA
32	2"	NA		NA	NA		NA	NA	NA		NA	NA
33	3"	NA		NA	NA		NA	NA	NA		NA	NA
34	4"	NA		NA	NA		NA	NA	NA		NA	NA
35												
36	Gallonge	-		NA	NA		NA	NA	NA	NA	NA	NA
37	<b>Total Multi-Family</b>	NA		NA	0		NA		NA	NA		NA
38												
39	<b>Flat Rate</b>											
40	Res. Wastewater Only	NA		NA				NA	NA		NA	NA
41	Sprinkler Heads	NA		NA				NA	NA		NA	NA
42	Reuse	NA		NA				NA	NA		NA	NA
43	<b>Total Flat Rate - Other</b>	NA		NA				NA	NA		NA	NA
44	<b>Subtotals</b>	0		0	0		0		0	0		0
45	Misc. Service Charge								NA			NA
46	<b>Total Revenue</b>								NA			NA

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.	
1	<b>Residential</b>										
2	5/8" X 3/4"	NA	Note A	NA	Note B	NA	NA	NA	NA	NA	
3	3/4"	NA		NA		NA	NA	NA	NA	NA	
4	1"	NA		NA		NA	NA	NA	NA	NA	
5	1-1/2"	NA		NA		NA	NA	NA	NA	NA	
6	2"	NA		NA		NA	NA	NA	NA	NA	
7	3"	NA		NA		NA	NA	NA	NA	NA	
8	4"	NA		NA		NA	NA	NA	NA	NA	
9	Gallonge cap (gallons)										
10	Capped Usage			0	NA	NA	NA	NA	NA	NA	
11	Usage Above Cap			0	NA	NA	NA	NA	NA	NA	
1	<b>Total Residential</b>	NA	NA	0	NA	NA	NA	NA	NA	NA	
2											
3	<b>Commerical</b>										
4	5/8" X 3/4"	NA		NA	NA	NA	NA	NA	NA	NA	
5	3/4"	NA		NA	NA	NA	NA	NA	NA	NA	
6	1"	NA		NA	NA	NA	NA	NA	NA	NA	
7	1-1/2"	NA		NA	NA	NA	NA	NA	NA	NA	
8	2"	NA		NA	NA	NA	NA	NA	NA	NA	
9	3"	NA		NA	NA	NA	NA	NA	NA	NA	
10	4"	NA		NA	NA	NA	NA	NA	NA	NA	
11											
12	Gallonge			0	NA	NA	NA	NA	NA	NA	
13	<b>Total Commercial</b>	NA	NA	0	NA	NA	NA	NA	NA	NA	
14											
15	<b>Multi-Family</b>										
16	5/8" X 3/4"	NA		NA	NA	NA	NA	NA	NA	NA	
17	3/4"	NA		NA	NA	NA	NA	NA	NA	NA	
18	1"	NA		NA	NA	NA	NA	NA	NA	NA	
19	1-1/2"	NA		NA	NA	NA	NA	NA	NA	NA	
20	2"	NA		NA	NA	NA	NA	NA	NA	NA	
21	3"	NA		NA	NA	NA	NA	NA	NA	NA	
22	4"	NA		NA	NA	NA	NA	NA	NA	NA	
23											
24	Gallonge			0	NA	NA	NA	NA	NA	NA	
25	<b>Total Multi-Family</b>	NA	NA	0	NA	NA	NA	NA	NA	NA	
26											
27	<b>Flat Rate</b>										
28	Res. Wastewater Only	NA	NA			NA	NA		NA	NA	
29	Sprinkler Heads	NA	NA			NA	NA		#VALUE!	NA	
30	Reuse	NA	NA			NA	NA		#VALUE!	NA	
31	<b>Total Flat Rate - Other</b>	NA	NA			NA	NA			NA	
32											
33	<b>Subtotals</b>	0	0	0	0		0	0		0	
34	Misc. Service Charge						NA			NA	
35	<b>Total Revenue</b>						NA			NA	
36											

Note A: Reflects projected customer growth for 2007

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

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**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)
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

**See attached Bill Analyses**









**Welaka/Saratoga Harbour  
ENGINEERING SCHEDULES**

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



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

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
Test Year End: 12/31/2005

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

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

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	583	0	634	29	(80)	
2	Feb	498	0	470	25	3	
3	Mar	548	0	450	27	71	
4	Apr	560	0	487	28	45	
5	May	675	0	561	34	80	
6	Jun	574	0	505	29	40	
7	Jul	564	0	517	28	19	
8	Aug	928	0	480	47	401	
9	Sep	800	0	461	40	299	
10	Oct	596	0	683	30	(117)	
11	Nov	552	0	466	28	58	
12	Dec	548	0	475	28	45	
13	<b>TOTAL</b>	<b>7,426</b>	<b>0</b>	<b>6,189</b>	<b>373</b>	<b>864</b>	<b>11.6%</b>

**Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

Schedule: F-2

**Docket No. 060368-WS**

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

		#REF!					
		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Month 2005	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
		STP#1	(Name)	(Name)	(Name)		
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	<b>Total</b>	0	0	0	0	0	0

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

Schedule: F-3  
 Page: 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.		<u>244,400</u>
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 occurrences affected the flow this day.	<u>09/20/05</u>	<u>45,900</u>
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 occurrences affected the flows on these days.	Day	
		1 <u>09/20/05</u>	<u>45,900</u>
		2 <u>09/19/05</u>	<u>31,980</u>
		3 <u>09/18/05</u>	<u>31,980</u>
		4 <u>09/17/05</u>	<u>31,980</u>
		5 <u>09/30/05</u>	<u>31,300</u>
		Average	<u><u>34,628</u></u>
4	Average Daily Flow		<u>10,777</u>
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.		<u>No</u>

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Welaka/Saratoga Harbour**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

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

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

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

**Used and Useful Calculations  
Water Treatment Plant**

**Welaka/Saratoga Harbour**

**Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

**Florida Public Service Commission**

Schedule: F-5

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	One Well

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour  
Docket No. 060368-WS**

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

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

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

---

Line  
No.

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**Used and Useful Calculations  
Water Distribution and Sewer Collection Systems**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour  
Docket No. 060368-WS**

Schedule: F-7  
Page: 1 of 1  
Preparer: John F. Guastella

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

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

Line No.	Base ERCs 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	
<b>Water</b>							
1	143.0	149.1	150.8	421	35%	36% -	

**Sewer**  
2

NA

## Margin Reserve Calculations - Water &amp; Sewer

## Florida Public Service Commission

## Welaka/Saratoga Harbour

## Docket No. 060368-WS

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

Schedule: F-8  
Page: 1 of 1  
Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2001	139.0	139.8	141.5	
2	2002	141.5	143.0	142.3	
3	2003	143.5	145.0	143.2	
4	2004	143.5	145.0	144.0	
5	2005	141.5	143.0	144.9	
6	2006			145.7	0.59%
7	2007			146.6	0.58%
8	2008			147.4	0.58%
9	2009			148.3	0.58%
10	2010			149.1	0.57% 5 yrs beyond 2005
11	2011			150.0	0.57%
12	2012			150.8	0.57% 5yrs beyond 2007

X Coefficient(s) 0.850

**SEWER**

13	2001	NA	NA	NA	
14	2002	NA	NA	NA	
15	2003	NA	NA	NA	
16	2004	NA	NA	NA	
17	2005	NA	NA	NA	
18	2006			NA	NA
19	2007			NA	NA
20	2008			NA	NA
21	2009			NA	NA
22	2010			NA	NA 5 yrs beyond 2005
23	2011			NA	NA
24	2012			NA	NA 5yrs beyond 2007

X Coefficient(s) NA

## Equivalent Residential Connections - Water

## Florida Public Service Commission

Welaka/Saratoga Harbour  
 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.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	135	141	138.0	3,185	23.080	5,160	223.6	
2	2002	141	140	140.5	3,281	23.352	5,341	228.7	2.30%
3	2003	140	145	142.5	5,658	39.705	5,698	143.5	-37.25%
4	2004	145	140	142.5	5,761	40.428	5,779	142.9	-0.39%
5	2005	140	141	140.5	6,144	43.730	6,189	141.5	-0.99%

Average Growth Through 5-Year Period (Col. 8) -10.80%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Welaka/Saratoga Harbour

Schedule: F-10

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	NA	NA	NA	NA	NA	NA	NA	
2	2002	NA	NA	NA	NA	NA	NA	NA	NA
3	2003	NA	NA	NA	NA	NA	NA	NA	NA
4	2004	NA	NA	NA	NA	NA	NA	NA	NA
5	2005	NA	NA	NA	NA	NA	NA	NA	NA
Average Growth Through 5-Year Period (Col. 8)									NA





**Welaka/Saratoga Harbour  
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167





## Rate Schedule - Interim Rates

Welaka/Saratoga Harbour  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Water [X] Sewer [X]

## Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	<b>WATER</b>		63.57%	<b>SEWER</b>		0.00%
1	<b>Residential</b>			<b>Residential</b>		
2	5/8" X 3/4"	10.25	16.77	5/8" X 3/4"	NA	NA
3	3/4"	15.39	25.17	3/4"	NA	NA
4	1"	25.65	41.95	1"	NA	NA
5	1-1/2"	51.32	83.94	1-1/2"	NA	NA
6	2"	82.08	134.25	2"	NA	NA
7	3"	164.15	268.49	3"	NA	NA
8	4"	256.48	419.51	4"	NA	NA
9	6"	512.99	839.07	6"	NA	NA
10	8"	820.78	1,342.51	8"	NA	NA
11	10"	1,179.86	1,929.84	10"	NA	NA
12	Gallorage, Block 1	4.65	7.61	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	10.25	16.77	5/8" X 3/4"	NA	NA
17	3/4"	15.39	25.17	3/4"	NA	NA
18	1"	25.65	41.95	1"	NA	NA
19	1-1/2"	51.32	83.94	1-1/2"	NA	NA
20	2"	82.08	134.25	2"	NA	NA
21	3"	164.15	268.49	3"	NA	NA
22	4"	256.48	419.51	4"	NA	NA
23	6"	512.99	839.07	6"	NA	NA
24	8"	820.78	1,342.51	8"	NA	NA
25	10"	1,179.86	1,929.84	10"	NA	NA
26	Gallorage charge	4.65	7.61	Gallorage charge	NA	NA
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	6.86	11.22	Res. Wastewater Only	NA	NA
29	3"	13.68	22.38	Sprinkler Heads	NA	NA
30	4"	21.38	34.97	Reuse	NA	NA
31	6"	42.76	69.94			
32	8"	68.39	111.86			
33	10"	98.33	160.83			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [ X ] Projected [ ]

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	216,444	0	216,444	A-1
2	Utility Land & Land Rights	4,864	0	4,864	A-1
3	Less: Non-Used & Useful Plant	(7,300)	0	(7,300)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(74,152)	0	(74,152)	A-1
6	Less: CIAC	(25,635)	0	(25,635)	A-1
7	Accumulated Amortization of CIAC	5,864	0	5,864	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	15,615	0	15,615	A-1
12	Total Rate Base	<u>135,700</u>	<u>0</u>	<u>135,700</u>	
<b>SEWER</b>					
13	Utility Plant in Service	NA	0	0	A-2
14	Utility Land & Land Rights	NA	0	0	A-2
15	Less: Non-Used & Useful Plant	NA	0	0	A-2
16	Construction Work in Progress	NA	0	0	A-2
17	Less: Accumulated Depreciation	NA	0	0	A-2
18	Less: CIAC	NA	0	0	A-2
19	Accumulated Amortization of CIAC	NA	0	0	A-2
20	Less: Accum. Amort. of Acq. Adjustments	NA	0	0	A-2
21	Less: Advances For Construction	NA	0	0	A-2
22	Working Capital Allowance	NA	0	0	A-2
23	Total Rate Base	<u>NA</u>	<u>0</u>	<u>0</u>	

**Schedule of Adjustments to Rate Base - Interim**

**Florida Public Service Commission**

**Welaka/Saratoga Harbour**

**Docket No. 060368-WS**

Test Year End: 12/31/2005

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

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Line

No.

---

**NONE**

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected [ ]

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Test Year	Adjusted Utility Test Year	Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
<b>Water</b>							
1 Water Sales Revenues	45,786		0	45,786	29,104	74,889	B-4
2 Other Revenues	395		0	395	0	395	B-4
3 OPERATING REVENUES	<u>46,181</u>		<u>0</u>	<u>46,181</u>	<u>29,104</u>	<u>75,284</u>	
4 Operation & Maintenance	47,468		0	47,468	430	47,898	B-5
5 Depreciation, net of CIAC Amort.	5,584		0	5,584		5,584	B-13
6 Amortization	0		0	0		0	
7 Taxes Other Than Income	5,917		0	5,917	1,309	7,226	B-15
8 Provision for Income Taxes	(4,685)		0	(4,685)	9,093	4,408	C-1
9 OPERATING EXPENSES	<u>54,284</u>		<u>0</u>	<u>54,284</u>	<u>10,832</u>	<u>65,116</u>	
10 NET OPERATING INCOME	<u>(8,103)</u>		<u>0</u>	<u>(8,103)</u>	<u>18,272</u>	<u>10,168</u>	
11 RATE BASE	<u>135,700</u>		<u>0</u>	<u>135,700</u>		<u>135,700</u>	A-1
12 RATE OF RETURN	<u>-5.97%</u>					<u>7.49%</u>	
<b>Sewer</b>							
13 Sewer Sales Revenues	NA		0	0	0	0	B-4
14 Other Revenues	NA		0	0	0	0	B-4
15 OPERATING REVENUES	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
16 Operation & Maintenance	NA		0	0	0	0	B-6
17 Depreciation, net of CIAC Amort.	NA		0	0		0	B-14
18 Amortization	NA		0	0		0	
19 Taxes Other Than Income	NA		0	0	0	0	B-15
20 Provision for Income Taxes	NA		0	0	0	0	C-1
21 OPERATING EXPENSES	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
22 NET OPERATING INCOME	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
23 RATE BASE	<u>NA</u>		<u>0</u>	<u>0</u>		<u>0</u>	A-2
24 RATE OF RETURN	<u>NA</u>					<u>NA</u>	

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
1		
2	29,104	0
4		
5	4.50% 1,310	0
8	46,181	0
9	29,104	0
10	75,284	0
12	(60,707)	0
13	(3,149)	0
14	11,428	0
15	38.58% 4,408	0
16	4,685	0
18	9,093	0

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	51,312	37.81%	6.00%	2.27%	3,079	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	76,968	56.72%	9.12%	5.17%	7,020	D-2
5	Customer Deposits	1,171	0.86%	6.00%	0.05%	70	D-2
6	Accumulated Deferred Income Taxes	6,248	4.60%	0.00%	0.00%	0	D-2
7	Total	<u>135,700</u>	<u>100.00%</u>		<u>7.49%</u>	<u>10,168</u>	
<b>SEWER</b>							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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