ORIGINAL

Jungle Den Water and Sewer

Docket No. 060368-WS

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

Volusia County, Florida

VOLUME 1	CMP
Containing Financial, Rate and Engineering Minimum Filing Requirements	COM CTR
withind Filling Requirements	GCL 2
For Historical Test Year Ending December 31, 2005 Projected Rate Year Ending December 31, 2007 Year End Balances and 12 Manth Assessment	opc rca
Year-End Balances and 13-Month Averages	SCR
	SEC /
	OIH

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

Jungle Den RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: A-1 Page: 1 of 1

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

Explanation: Provide the calculation of the average 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)		(3) rical Base Year	(4) 2005	(5) Intermediate	(6) Year 2006	(7) Projected Te	(9)	
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	0	21,342	21,342	6,965	28,307	7,456	35,763	A-5
2	Utility Land & Land Rights	0	260	260	0	260	0	260	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(12,983)	(12,983)	(601)	(13,583)	(274)	(13,857)	A-9
6	Less: CIAC	0	(10,649)	(10,649)	0	(10,649)	0	(10,649)	A-12
7	Accumulated Amortization of CIAC	0	6,797	6,797	357	7,154	379	7,533	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	11,893	11,893	(426)	11,467	4,315	15,782	A-17
12	Total Rate Base	0	16,661	16,661	6,295	22,956	11,876	34,832	

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

Jungle Den 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Average	rical Base Year	2005 Adjusted	Intermediate	Year 2006 Adjusted	Projected Tes	Adjusted	=
Line		Balance		Aujusteu Average		Aujusteu Average		Aujusted	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	0	361,987	361,987	7,959	369,946	34,190	404,137	A-6
2	Utility Land & Land Rights	0	119,526	119,526	0	119,526	0	119,526	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(132,207)	(132,207)	(7,592)	(139,799)	(7,331)	(147,130)	A-10
6	Less: CIAC	0	(132,868)	(132,868)	(1,197)	(134,065)	0	(134,065)	A-12
7	Accumulated Amortization of CIAC	0	72,711	72,711	6,551	79,263	6,132	85,395	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	18,529	18,529	(1,129)	17,400	3,899	21,300	A-17
12	Total Rate Base	0	307,679	307,679	4,593	312,272	36,890	349,162	- =

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

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Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Schedule Year Ending 12/31/05
Interim [X] Final []
Historical [X] Projected []

Schedule: A-3 Page: 1 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	741	3,560	
2	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	00.004	050.407	
3 4	Total Adjustments	20,601	358,427	
5	Total Adjustments	21,342	361,987	
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	A-3, A-0
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	Ŭ	· ·	
8	Order	260	119,526	
9	Total Adjustments	260	119,526	
10	•			
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	0_	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15 16	Not Applicable	0	0	
17	(-)ACCUMULATED DEPRECIATION			4.0.4.40
18	Depreciation and retirements	(648)	(7,872)	A-9, A-10
10	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(046)	(7,672)	
19	Order	(12,335)	(124,335)	
20	Total Adjustments	(12,983)	(132,207)	
21	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(12,155)	(102,201)	
22	(-)CIAC			A-12
23	New connections	0	(1,075)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	· — · · · —		
24	Order	(10,649)	(131,793)	
25	Total Adjustments	(10,649)	(132,868)	
26 27	ACCUMULATED AMORTIZATION OF CIAC			
28	Amortization Amortization of CIAC	220	0.005	A-14
20	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	338	6,685	
29	Order	6,459	66,026	
30		6,797	72,711	
31			,,, , ,	
32	ACQUISITION ADJUSTMENTS	_		
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT, OF ACQ, ADJUSTMENTS			
36	Not Applicable	0	0	
37	()ADVANCES FOR CONSTRUCTION			
38 39	(-)ADVANCES FOR CONSTRUCTION Not Applicable			A-16
40	Not Applicable	0	0	
41	WORKING CAPITAL ALLOWANCE			۸ ۱۶
42	Based on Balance Sheet method	11,893	18,529	A-17
43		11,000	10,329	
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	16,661	307,679	
	•			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule: A-3 Page: 2 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	6,965	7,959	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6	(MON HOED & HEEFIN			A-7
7	(-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and			A-1
	amortization	0	0	
8	amortization			
9 10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	чог Арріївавіс		<u>_</u>	
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(601)	(7,592)	,
15				
16	(-)CIAC			A-12
17	New connections		(1,197)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	357	6,551	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27	AND THE TOP CONSTRUCTION			
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30	MODIVING CARITAL ALLOWANCE			A-17
31	WORKING CAPITAL ALLOWANCE Based on Balance Sheet method	(426)	(1,129)	A-17
32 33	Dased of Dalance Street Hethod	(420)	(1,129)	
34	OTHER			
35	Not Applicable	0	0	
36	110C (pp//odb/o	`		
	TOTAL RATE BASE ADJUSTMENTS	6,295	4,593	

UPIS Water Note:

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

UPIS Sewer Note:

Rehabilitate the wastewater treatment plant. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim[] Final[X]

Historical [] Projected [X]

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

Schedule: A-3
Page: 3 of 3

Preparer: Robert M. Griffin

Lina	(1)	(2)	(3)	(4)
Line No.	Deceriation	Water	Sewer	Supporting
1	Description UTILITY PLANT IN SERVICE	Average	Average	Schedules
2	Additions and retirements	7.450		A-5, A-6
3	Additions and retirements	7,456	34,190	
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0		A-5, A-6
6		<u>_</u>		
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			, , , ,
8	amortization	0	0	
9		<u>_</u>		
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(274)	(7,331)	
15				
16	(-)CIAC			A-12
17	New connections	0	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC Amortization			A-14
20	Amortization	379	6,132	
21 22	ACQUISITION ADJUSTMENTS			
23	Not Applicable			
24	Hot Applicable		0	
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0		
27	, vec, ipplicable			
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable		0	74-10
30	••			
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	4,315	3,899	
33				
34	OTHER			
35	Not Applicable	0	0	
36	TOTAL DATE DAGE 45 HIGH-15-1-1-1			
37	TOTAL RATE BASE ADJUSTMENTS	11,876	36,890	
				

UPIS Water Note:

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

UPIS Sewer Note:

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

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

Florida Public Service Commission

1 of 2

Schedule: A-4

Jungle Den Docket No. 060368-WS

Page:

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

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

	(1)	(2)	(3)
	, ,	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30,	2004 in accordance with PSC Am	endatory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
J	12/31/33 Balaries		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
	4005		
40	1995		
10	Additions		
11 12	Retirements Adjustments		
13	12/31/95 Balance		
13	12/31/90 Balance		
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance		
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance		

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

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Projected Test Year Ending 12/31/07 Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

. 10,0000	1001 100		2,01,01
Explanation	on: Sched	dule A-4 co	ontinued

⊏xpla	nation: Schedule A-4 continued		
Line	(1)	(2) Water	(3) Sewer
Line No.	Description	Year End Balance	Year End Balance
	palances for this system begin June 30, 2004 in a		
30 31 32 33	2000 Additions Retirements Adjustments 12/31/00 Balance		
34 35 36 37	2001 Additions Retirements Adjustments 12/31/01 Balance		
38 39 40 41	2002 Additions Retirements Adjustments 12/31/02 Balance		
42 43 44 45	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	20,861	477,953
46 47 48 49	2004 Additions Retirements Adjustments 12/31/04 Balance	112 0 0 20,973	408 (284) 0 478,077
50 51 52 53	2005 Additions Retirements Adjustments 12/31/05 Balance	4,915 0 1,310 27,198	15,661 (9,429) 1,560 485,869
54 55 56 57	2006 Additions Retirements Adjustments 12/31/06 Balance	3,627 (1,197) 3,301 32,929	31,501 (6,382) 3,933 514,921
58 59 60 61	2007 Additions Retirements Adjustments 12/31/07 Balance	6,500 (1,200) 1,619 39,847	21,000 (2,736) 1,928 535,113
	Supporting Schedules: A-5, A-6 (pp 2-5)		

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jungle Den

Docket No. 060368-WS

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

Schedule: Page:

A-5 1 of 5

Preparer: Robe

Robert M. Griffin

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

	(1)		(2)	(3) al Base Ye	(4)	(5)	(6) ediate Yea	(7)	(8)	(9) d Rate Ye	(10)
	4				ed & Useful			ed & Useful	Adjusted		ed & Useful
Line		A A Marian	Adjusted			Adjusted					
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	IBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	174	0.00%	0.	174	0.00%	0	174	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	-					- 1	_		
6	303.2	Land & Land Rights	0	0.00%	o i	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	Ō	0.00%	0	ō	0.00%	ō	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	ō	Ō	0.00%	Ō
9	306.2	Lake, River & Other Intakes	0	0.00%	o l	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	ō	0.00%	ō	o	0.00%	ō	٥	0.00%	Ō
11	308.2	Infiltration Galleries & Tunnels	o o	0.00%	ő	Ö	0.00%	Ö	Ö	0.00%	Ō
12	309.2	Supply Mains	1,565	0.00%	Õ	1.565	0.00%	o o	1,565	0.00%	Õ
13	310.2	Power Generation Equipment	0	0.00%	o l	0	0.00%	o l	0	0.00%	ō
14	311.2	Pumping Equipment	Ö	0.00%	ő	ő	0.00%	ő	Ö	0.00%	Ō
15	339.2	Other Plant & Misc. Equipment	Õ	0.00%	o l	Ō	0.00%	ŏ	ő	0.00%	0
16		TREATMENT PLANT	Ū	0.0070	,	, and the second	0.0070	Ĭ	ľ	0.0070	•
17	303.3	Land & Land Rights	260	0.00%	0	260	0.00%	o l	260	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	ő	0	0.00%	ŏ	0	0.00%	Õ
19	311.3	Pumping Equipment	0	0.00%	ő	ŏ	0.00%	ő	Ö	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	ŏ	ŏ	0.00%	ő	ő	0.00%	o o
21	339.3	Other Plant & Misc. Equipment	Õ	0.00%	0	0	0.00%	ő	0	0.00%	Ö
22		MISSION & DISTRIBUTION PLANT	Ü	0.0070	ŭ	Ĭ	0.0070	ŭ	· ·	0.0070	ŭ
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24		Structures & Improvements	ő	0.00%	ő	ő	0.00%	o l	l ő	0.00%	ő
25	311.4	Pumping Equipment	0	0.00%	ő	0	0.00%	0	Ö	0.00%	Õ
26	330.4	Distr. Reservoirs & Standpipes	ő	0.00%	ő	ő	0.00%	ő	ŏ	0.00%	ő
27	331.4	Transm. & Distribution Mains	11,775	0.00%	ő	12,262	0.00%	o l	15,244	0.00%	Ö
28	333.4	Services	1,212	0.00%	ő	1,212	0.00%	ő	1,212	0.00%	ŏ
29	334.4	Meters & Meter Installations	6,365	0.00%	ő	11,162	0.00%	ŏ	12,105	0.00%	ő
30	335.4	Hydrants	0,555	0.00%	ő	77,702	0.00%	ŏl	0	0.00%	ŏ
31	336.4	Backflow Prevention	ŏ	0.00%	Ö	0	0.00%	o l	ő	0.00%	Ö
32	339.4	Other Plant & Misc. Equipment	ő	0.00%	ő	ő	0.00%	ő	Ö	0.00%	Ö
33		AL PLANT	v	0.0070	ŭ	Ĭ	0.0070	Ŭ	U	0.0070	Ü
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	o	0.00%	0
35		Structures & Improvements	ō	0.00%	Ö	Ŏ	0.00%	ő	٥	0.00%	ő
36	340.5	Office Furniture & Equipment	0	0.00%	o l	0	0.00%	o i	ő	0.00%	ō
37	340.51	Computer Equipment	250	0.00%	ō	1,931	0.00%	o i	5.463	0.00%	Õ
38	341.5	Transportation Equipment	0	0.00%	Ö	0	0.00%	Ö	0,,00	0.00%	ő
39	342.5	Stores Equipment	0	0.00%	o l	ő	0.00%	ő	Ö	0.00%	õ
40	343.5	Tools, Shop & Garage Equipment	Ô	0.00%	Ö	ő	0.00%	0	Ŏ	0.00%	Õ
41	344.5	Laboratory Equipment	ō	0.00%	Ö	ŏ	0.00%	ő	ő	0.00%	Ö
42		Power Operated Equipment	ő	0.00%	ő	ő	0.00%	ő.	ő	0.00%	ŏ
43	346.5	Communication Equipment	0	0.00%	ō	Ō	0.00%	ō	ő	0.00%	ō
44	347.5	Miscellaneous Equipment	Ö	0.00%	ő	Ö	0.00%	ő	Ö	0.00%	Õ
45	348.5	Other Tangible Plant	0	0.00%	o,	Ō	0.00%	ō	ő	0.00%	ō
46	тота	A1	21,602	_	0	28,567	-	0	36,023		
→ 0	. 317	· -		=		20,007	=		00,020	:	
	Total I	Land and Land Rights	260	=	0	260	=	0	260	•	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jungle Den

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTAN	GIBLE PLANT														
2	301.1	Organization	0	0	O	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	n	0	ő	Ö	Ö	0	0	0	0	0	ō	ő
4	339.1	Other Plant & Misc. Equipment	0	ő	ő	ő	0	ő	0	0	n	0	n	ő	0	ő
5		CE OF SUPPLY & PUMPING PLANT	U	Ū	Ü	Ü	v	Ü	U	Ů	o	·	· ·	V	Ū	•
6	303.2	Land & Land Rights	n	n	n	n	0	0	0	0	n	0	0	n	n	0
7	304.2	Structures & Improvements	Ů	ű	ō	0	o o	0	0	0	o o	ñ	ő	o	ő	0
8	305.2	Collect. & Impound Reservoirs	0	0	n	n n	0	ő	0	0	ñ	ñ	Õ	ő	0	0
9	306.2	Lake, River & Other Intakes	n	n n	0	0	0	0	n	ñ	n	ñ	0	n	ñ	0
10	307.2	Wells & Springs	ņ	n	n	0	ů.	n	0	0	ñ	ñ	0	0	0	Ô
11	308.2	Infiltration Galleries & Tunnels	0	0	0	n	0	ñ	n	n	0	n	0	0	0	Õ
	309.2	Supply Mains	0	0	0	Ů	0	0	0	n	n	ñ	0	n	0	0
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.2	Pumping Equipment	0	0	0	ä	0	0	0	0	0	n	0	0	0	n
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	n
16		R TREATMENT PLANT	V	0	U	U	U	U	U	· ·	U	O	U	U	· ·	Ū
	303.3	Land & Land Rights	0	0	0	n	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	n	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	n	0	0
22		MISSION & DISTRIBUTION PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	J
	303.4	Land & Land Rights	0	n	0	0	0	0	0	0	0	0	0	0	n	0
24	304.4	Structures & Improvements	0	0	n	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	n n	0	0	0	•	0	0	0	0	ū	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	•	0	•	0		•	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	ก	0	0	0	0	0	0	0	0	U N	0	.0
28	333.4	Services	0	0	0	0	0	•	0		n 0	0	0	0	0	0
29	334.4	Meters & Meter Installations	U	0		0	=	0	0	0	•	U	ŭ	0	0	0
30	335.4	Hydrants	U		0	•	0	0	0	0	0	0	0	Ü	0	0
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	U	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	_
33		AL PLANT	U	0	0	0	0	0	0	0	0	0	0	0	U	0
	303.5	Land & Land Rights	•				•	•	•							0
35	304.5	Structures & Improvements	U	0	0	0	0	0	0	0	0	0	0	0	0	-
36	340.5	Office Furniture & Equipment	0	0	0	0	0	Ü	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		0	0	0	0	0	0	0	0	0	0	0	0	0	•
		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTA	AL	0	0	0	0	0	0	0	Ŏ	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
		Corro & Carra regras	Ü		J	3	J	J	3	J	J	v	J	U		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.

11

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5
Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	Ð	0	0	0
3 302.1	Franchises	174	174	174	174	174	174	174	174		174	174	_	174	174
4 339.1	Other Plant & Misc. Equipment	.,4	174	0	0	0	0	0	0	174 0	0	0	174 0	0	0
	CE OF SUPPLY & PUMPING PLANT	Ū	U	U	U	U	U	U	U	U	U	U	U	U	U
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	n	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	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1.565	1,565	1,565	1,565
13 310.2	Power Generation Equipment	1,565	1,303	1,565	1,363	0	1,363	0	0	1,565	1,363	1,363	1,363	1,303	1,303
14 311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	0
17 303.3	Land & Land Rights	260	260	300	200	200	200	200	200	200	200	250	200	250	260
18 304.3	Structures & Improvements	200	260 0	260	260 0	0									
19 311.3	Pumping Equipment	U	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
21 339.3	Other Plant & Misc. Equipment	U	0	0	0	0	0	0	0	0	0	0 0	0	0	0
	SMISSION & DISTRIBUTION PLANT	U	U	0	U	0	U	0	U	U	U	U	U	U	U
23 303.4	Land & Land Rights	0	n	•					0		Ð	n	0	0	0
24 304.4	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Structures & Improvements	0	•	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Pumping Equipment	0	0	0	0	0	0	0	•	•	ŭ	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	-	_	-	11,775
	Transm. & Distribution Mains	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	1,212
28 333.4	Services	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	6,365
29 334.4	Meters & Meter Installations	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987	10,902	0,365
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	U
	RAL PLANT	_	_		_	_	_	_					•	0	0
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	_	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	-
37 340.51		0	0	0	0	0	0	0	0	0	122	806	1,018	1,310	250 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	U	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	Ü
46 TO	TAL	20,973	20,973	20,973	20,973	20,973	20,973	20,973	20,973	20,973	21,095	21,779	21,991	27,198	21,602
47	Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
71	Control cand a cand myths	200	200	200	200	200	200	200	200	200	200	200	200	_30	

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page: 4 of 5

Preparer: Robert M. Griffin

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTAN	GIBLE PLANT														
2	301.1	Organization	0	0	0	Q	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	174	174	174	174	174	174	174	174	174	174	174	174	174	174
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURC	CE OF SUPPLY & PUMPING PLANT	-	-	-	-	=	_	·	•	•	•	•	•	-	
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	٥	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	Ö	o o	o o	ō	ō	0	ō	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	D	0	0	Ö	ō	0	o o	0	ō	ō	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	Ō	ō	ō	ō	ō	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	Ö	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	Ō	0	0
12	309.2	Supply Mains	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
13	310.2	Power Generation Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	R TREATMENT PLANT														
17	303.3	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
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	ō	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	Ō	Ō	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
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	ō	ō	0	Ō	0	0	0
27	331.4	Transm. & Distribution Mains	11,775	11,775	11,775	11,775	11,775	11,775	12,303	12,303	12,303	12,831	12,831	12,831	13,359	12,262
28	333.4	Services	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212
29	334.4	Meters & Meter Installations	10,902	10,902	10,902	10,902	10,902	10,902	11,184	11,184	11,184	11,466	11,466	11,466	11,748	11,162
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	ō	0	0	ō	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	Ō	0	0	0
	GENER	AL PLANT							-			-	•	-		
	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	Ō	o o	0	0	0	0	0	D
	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	Ō	0	Ō	ō	0
	340.51	Computer Equipment	1,310	1,310	1,310	1,423	1,423	1,888	1,971	1,971	1,971	1,971	1,971	1,971	4,611	1,931
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	Ō	ō	Ö	ō	Ó	ō	ō
	344.5	Laboratory Equipment	0	0	0	0	0	0	ō	ō	ō	Ō	ō	0	0	Ō
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	ō	ō	ő	Ō	ó	ő	0
	346.5	Communication Equipment	0	0	0	0	0	Ō	0	ō	ō	ō	ŏ	Õ	ñ	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	ō	ō	ō	ō	ő	ō
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	ō	Ō	ō	ō	ŏ	Ō
46	TOTA	AL	27,198	27,198	27,198	27,311	27,311	27,776	28,669	28,669	28,669	29,479	29,479	29,479	32,929	28,567
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
		-	_	-								200	200	200	200	200

Schedule of Water Plant in Service By Primary Account Test Year Average balance Jungle Den Docket No. 060368-WS Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page: 5 of 5

Preparer: Robert M. Griffin

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

March Marc	Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 0.11 Organization		Account Name		Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
3 392 Franchises	1 INTAN	IGIBLE PLANT														
3 392 1 Franchises 176 1774 1774 1776 1776 1776 1776 1774 1774	2 301.1	Organization	0	n	0	n	0	0	0	n	n	0	n	n	0	0
391 Other Plant & Moc Equipment 0 0 0 0 0 0 0 0 0			-													174
SOURCE OF SUPPLY PUMPING PLANT																0
7 942 2 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5 SOUR		=	_	_	•	•	•	•	•	•	· ·		ŭ	•	
7 942 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 303.2	Land & Land Rights	0	0	0	0	0	0	n	n	0	0	0	0	n	0
9 306 2 Lake, River & Other Intakes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7 304.2	Structures & Improvements	0	0	0	Ö	0	õ	=	o o	Ô	0	ō	o o	0	0
9 302 2 Lake, River & Other Intakes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8 305.2	Collect. & Impound Reservoirs	0	0	0	Ô	0	ñ	0	o o	Ô	Ď	ñ	0	ō	0
1 396.2 Intiffration Galeries & Tunnels 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 306.2	Lake, River & Other Intakes	0	0	0	_	Ď	ō	Đ	Õ	ŏ	0	ō	ō	ō	0
1 30 22	10 307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 310 Power Generation Equipment 0	11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0		0	Ō	0	0	0	0	0
3102 Power Generation Equipment 0	12 309.2	Supply Mains	1,565	1.565	1,565	1.565	1.565	1,565	1.565	1.565	1.565	1.565	1.565	1.565	1.565	1,565
5 39 2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0	13 310.2	Power Generation Equipment									0					0
15 39.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14 311.2	Pumping Equipment	0	0	0	Ō	0	0	0	0	0	0	0	Ō	0	0
Matter TREATMENT PLANT 1	15 339.2	Other Plant & Misc, Equipment	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	16 WATE	R TREATMENT PLANT														
8 304 Structures & Improvements 0 0 0 0 0 0 0 0 0	17 303.3	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
20 3 20.3 Walter Treatment Equipment 0 0 0 0 0 0 0 0 0	18 304.3	Structures & Improvements	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 0 0 0 0 0	19 311.3	Pumping Equipment	0	-	0	-				0	Ď	ō	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 0 0 0 0 0	20 320.3	Water Treatment Equipment	D .	0	٥	Ô	0	0	0	0	0	0	0	0	0	0
22 TRANSMISSION & DISTRIBUTION PLANT 23.93 30.94 Land & Land Rights 0 0 0 0 0 0 0 0 0			0	0	0	_		-	-	ō	-	-	ō	ō	Ō	0
24 304.4 Structures & Improvements 0 <	22 TRANS	SMISSION & DISTRIBUTION PLANT	•	-	-	-	-	•	•	-	_	_		-		
25 311.4 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4 Distr. Reservoirs & Standpipes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24 304.4	Structures & Improvements	0	0	G	ō	o	Ō	0	O	0	0	0	0	0	0
27 3314 Transm. & Distribution Mains 13,359 13,359 13,359 14,473 14,473 14,473 15,587 15,587 15,587 16,701 16,701 17,815 28 333.4 Services 1,212 1,213 1,2152 1,2152 1,336 14,473 14,	25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 333.4 Services 1,212	26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 333.4 Services 1,212	27 331.4	Transm. & Distribution Mains	13,359	13.359	13.359	14,473	14,473	14,473	15,587	15,587	15,587	16,701	16,701	16,701	17,815	15,244
29 334.4 Meter's & Meter Installations 11,748 11,748 11,748 11,959 11,959 11,959 12,170 12,170 12,170 12,381 12,381 12,381 12,381 12,381 33 336.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	28 333.4							1,212					1,212	1,212		1,212
33 336 4 Backflow Prevention 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	29 334.4	Meters & Meter Installations									12,170		12,381	12,381	12,592	12,105
32 339.4 Other Plant & Misc. Equipment 0 0 0 0 0 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
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 336.4	Backflow Prevention	0	0	0	0	0	٥	0	0	0	0	0	0	0	0
34 303.5 Land & Land Rights 0 0 0 0 0 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
35 304.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33 GENE	RAL PLANT														
36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51 Computer Equipment 4,611 4,702 4,823 5,053 5,238 5,385 5,530 5,643 5,743 5,923 6,020 6,112 6,229 38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 342 5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 0 0 0 41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 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 0 0 44 347.5 Miscellaneous Equipment 0 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 0 0 0 0 46 TOTAL 32,929 33,020 33,141 34,696 34,881 35,028 36,498 36,611 36,711 38,216 38,313 38,405 39,847	35 304.5	Structures & improvements	G	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 0 0 0 0 0	36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	•	0
39 342.5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37 340.51	Computer Equipment	4,611	4,702	4,823	5,053	5,238	5,385	5,530	5,643	5,743	5,923	6,020	6,112	6,229	5,463
40 343.5 Tools, Shop & Garage Equipment 0 0 0 0 0 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
41 344.5 Laboratory Equipment 0 0 0 0 0 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	Đ	0	٥	0	0
42 345.5 Power Operated Equipment 0 0 0 0 0 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
43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	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 0 0 0 0 0	43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	Û	0	0
45 348.5 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	_	0
	45 348.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 Subtotal Land Bights 260 260 260 260 260 260 260 260 260 260	46 TO	TAL.	32,929	33,020	33,141	34,696	34,881	35,028	36,498	36,611	36,711	38,216	38,313	38,405	39,847	36,023
	47	Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jungle Den
Docket No. 060368-WS
Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Florida Public Service Commission

A-6 1 of 5 Schedule: Page:

Preparer: Robert M. Griffin

: •	(1)		(3) al Base Y			(6) ediate Yea			(9) d Rate Ye	
ine Ac		Adjusted		sed & Useful	Adjusted		ed & Useful	Adjusted		ed & Use
10. NO	o. Account Name ANGIBLE PLANT	Balance	%	Adjusted	Balance	%%	Amount	Balance	%	Amoun
2 351.		0	0.000	0		0.000		_	0.000/	
3 352.	5	206	0.00% 0.00%	0	0	0.00%	0	0	0.00%	
4 389.		200	0.00%	0	206 0	0.00%	0	206	0.00%	
	LECTION PLANT	U	0.00%	ا	U	0.00%	0	0	0.00%	
353.		118,526	0.00%	0	110 500	0.000/		440.500	0.000/	
7 354,	5	4,575	0.00%	0	118,526	0.00% 0.00%	0	118,526	0.00%	
355.3		4,575	0.00%	٥١	4,962 0	0.00%	0	9,512	0.00%	
360.		68.672	0.00%	٥١				0	0.00%	
361.:		141,806	0.00%	0	70,703 141,806	0.00% 0.00%	0	81,130	0.00%	
1 362.		141,800	0.00%	0	141,806	0.00%		141,806	0.00%	
2 363.		0	0.00%	0 !	0		0	0	0.00%	
364.		0				0.00%	0	0	0.00%	
4 365.	~		0.00%	0 !	0	0.00%	0	0	0.00%	
	•	556	0.00%	0 .	903	0.00%	0	903	0.00%	
389.		0	0.00%	0	0	0.00%	0	0	0.00%	
	STEM PUMPING PLANT	4.000	0.000/			0.000/				
7 353.	-	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	
354,	•	0	0.00%	0	0	0.00%	0	0	0.00%	
9 355.	. ,	0	0.00%	0 :	0	0.00%	0	0	0.00%	
370.	S .	33,930	0.00%	0	33,930	0.00%	0	33,930	0.00%	
1 371.		9,287	0.00%	0	9,985	0.00%	0	9,749	0.00%	
2 389.		0	0.00%	0 1	0	0.00%	0	0	0.00%	
	ATMENT AND DISPOSAL PLANT	_								
4 353.	•	0	0.00%	0	0	0.00%	0	0	0.00%	
5 354.		0	0.00%	0	0	0.00%	0	423	0.00%	
8 355.		0	0.00%	0	0	0.00%	0	0	0.00%	
7 380.	• • • •	76,533	0.00%	0	77,882	0.00%	0	92,701	0.00%	
8 381.		21,741	0.00%	0 :	21,741	0.00%	0	21,741	0.00%	
9 382.		1,336	0.00%	0	2,481	0.00%	0	2,481	0.00%	
0 389.		0	0.00%	0	0	0.00%	0	0	0.00%	
	CLAIMED WATER TREATMENT PLANT						1			
2 353.		0	0.00%	0	0	0.00%	0	0	0.00%	
3 354.		0	0.00%	0	0	0.00%	0	0	0.00%	
4 355.	5 Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
5 371.	.5 Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
6 374.	.5 Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
7 380.	.5 Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
8 381.	.5 Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
9 389.	.5 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
0 REC	CLAIMED WATER DISTRIBUTION PLANT						Ī			
1 352.	.6 Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
2 353.	.6 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
3 354.	6 Structures & Improvements	0	0.00%	ō	0	0.00%	ō	ő	0.00%	
4 355.	.6 Power Generation Equipment	0	0.00%	o l	0	0.00%	ŏ	Ö	0.00%	
5 366.		0	0.00%	ŏ	Ö	0.00%	ŏ	ő	0.00%	
6 367.	.6 Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	ŏ.	Ö	0.00%	
7 371.		0	0.00%	Ō	0	0.00%	o l	Ö	0.00%	
8 375.		0	0.00%	ō	Ö	0.00%	ŏ	Ö	0.00%	
9 389.		0	0.00%	0	0	0.00%	ō	ō	0.00%	
0 GEN	NERAL PLANT			- !			- 1	•		
1 353.	.7 Land & Land Rights	0	0.00%	0	0	0.00%	o (0	0.00%	
2 354.		0	0.00%	ŏ	Ö	0.00%	o l	ő	0.00%	
3 390.	7 Office Furniture & Equipment	0	0.00%	Ō	0	0.00%	ő	ő	0.00%	
4 390.	.71 Computer Equipment	298	0.00%	0	2,300	0.00%	0	6,508	0.00%	
5 391.	7 Transportation Equipment	0	0.00%	ō	0	0.00%	ŏ	0	0.00%	
6 392.		0	0.00%	ŏ	Ö	0.00%	ő	0	0.00%	
7 393.		Ö	0.00%	ŏ.	ő	0.00%	ő	0	0.00%	
8 394.		Ö	0.00%	ŏ	ő	0.00%	ŏ	0	0.00%	
9 395.		0	0.00%	ŏ	ő	0.00%	ő	0	0.00%	
0 396.		3,047	0.00%	ő	3,047	0.00%	0	3,047	0.00%	
1 397.		0,047	0.00%	ő	3,041	0.00%	ől	3,047	0.00%	
2 398.		0	0.00%	0	0		1			
_ 500.		U	0,0076	٠,	U	0.00%	0	0	0.00%	
3 Т	OTAL	481,513			489,472	-		523,663	-	
			-			=		320,000	=	
t To	etal Land and Land Rights	119,526		0	119,526	_	0	119,526	_	
						===			=	

printed 11/17/2006 5:36 AM

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

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

Florida Public Service Commission

Control of the cont														•	260
10 Continued 10 C		Prior Year	uel.	E.	Mar	Apr	May	Jun				Oct	Nov		Balance
10 Control		16/3/104		1								c	c	c	C
Mail		0	0	0	0	0	0 0	0 0	0 0	> C	-	o C	0	0	0
Control Cont		9 0	o c	-	00	0	0 0	00	0	0	. 0	0	0	0	0
2012 Langer family agents (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	S	,	,	,								,	¢	(•
38.2 Structured for control of the c		0	0	0	0	0	0	0	0	φ.	0	0 0	> c	> <	0 0
18.2 Context Section Con		0	0	0	00	0 0	o c	> C	0	- C	0 0	0	0	0	0
10.000 1		> 0	0 0	-	0	o c	o C	0	0	0	0	0	0	0	0
1972 Secretar Checkers		o c	0	00	0	0	0	0	0	0	0	0	0	0	0
State Control to C		0	0	0	0	0	0	0	0	0	0	0	0 (0	0
State Proceedings State		0	0	0	0	0	0	0	0	0	0 (0 0	0 0	P C	0 0
28.3 Control		0	0	0	0	0	0 (0 (00	0 0	00	-	-	-	0
838.2 Open files for Experiment 1		0	0	0	0	0	0 (o 0	0	> <	> <	> <	0 0	0	• •
Statistic Public Publ		0	0	0	0	0	0	>	•	>	>	>	•	,	
State Comparison Comparis	Σ	•	c	c	•	<	c	c	c	С	0	0	0	0	0
79.3 Permanent Calculations (1) 11 Permanent Calculations (1) 12 Permanent Calculations (1) Permanent		9 6	0 0	0 0	0 0	0 0	, c	0	0	0	0	0	0	0	0
17.2 Purpose Contact Conta		0 0	0 0	0	> <	•	•		· C	c	0	0	0	0	0
The Environment of the Control of		0	0	0	0	•	-	o C	0	0	0	0	0	0	0
######################################		0	0 0		0 0	o c	· c	o c	O	0	0	0	0	0	J
The Charles of Engineers The Charles of Engi		> 0			0 0	0 0	o C	C	0	0	0	0	0	0	0
Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine Machine	369.3	•	>		>	•	•								
State Continue of the Cont		•	c	•	0	c	c	0	0	0	0	0	0	0	_
1944 Particle Antipological Particle Particl	353.4	0	0 0	0	•	· c	o c		0	0	0	0	0	0	_
Maintained Statement		•	0	0	0 0	0 0	o C	· c		0	0	0	0	0	_
1864 Other Plants & Machine Controlled Other Plants & Other Pla				0 0	o c	c	0	0	0	0	0	0	0	0	0
2014 Control Service Lies			0 0	• •	· c		· c	0	0	0	0	0	0	0	
March Collect Parties Engineed March M		-	0	0 0	o c	0	0	0	0	0	0	0	0	0	
State	362.4 Outrall Sewel Cilies		•	9 5	0	0	0	0	0	0	0	0	0	0	
Continued by March Mean Plant Continued by March Mean Plan	389.4 Ciffer Plant & Misc. Equipment		>	•	•	•									
Sign Structure & Improvements 17.15 Prepared fragment 17.15 Prepared	252 E Land & Land Binbts		C	С	0	0	0	0	0	0	0	0	0	0 (0
State Description Equipment State Stat		•	0 0	0	• •	0	0	0	0	0	0	0	0	0	
343.5 Promographic decenors and secretary control of the control o		o c	· c		0	0	0	0	0	0	0	0	0	> (
371.5. Reuse Distribution Reservoirs 0			0	0	0	0	0	0	0	0	0	0	0 (0 0	
8815. Treatment & Disposal Equipment 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0	0	0 (0	0 0	-	•	
Print Sewer		0	0	0	0	0	0	0	0	0)	0 0	-	o	
395.3 Other Plant & Mice. Equipment 392.5 Charles VAVITROS TRIBUTION PLANT 392.5 Charles VAVITROS TRIBUTION PLANT 392.5 Charles Charles Size of the Control		0	0	0	0	0	0	0	0	0	0	0 0	o (0	
RECLAMED WATER DISTRIBUTION PLANT Reclamentation Equipment Reclamentation	389.5 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	Þ	0	>	
35.5 Feature Subjects Fraction of Equipment 0									•	•	c	c	c	c	
35.5 Evaluation Equipment 3 (a) 10 (b) 10 (c) 10 (c	352.6 Franchises		0	0	0	0	0	0	0	> •	0 0	0 0	0 0	0 0	
3546 Exercises & Improvements Structures & Improvements 0	353.6	0	0	0	0	0	0	0	0 (-	> C	0 0	0 0	0 0	
365.6 Power Correction Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0 (0 (0 0	> c	>	0 0	0 0	0	
366 Reuse Services Reuse Meters & Meter Installations 0 <		0	0	0	0	0 (0 0	> 0	0		۰ د		0	0	
397.6 Reuse Meter Installations Reuse Meter Installations 0	366.6		0	0	0	0 (0	> •	0	> <	o c	0 0	0	0	
3116 Pumping Equipment Description of the properties of the pr	367.6		0	0 (0	0	00	0 0	o c	> 0	0	0	0	0	
3356 Other Plant & Musc. Equipment 25.5 Set Communication & District Systems of the Cardinary State of the Cardinary State & Character & & Charact	371.6	0	0 0	9	0		o c	0 0	0	0	0	0	0	0	
38.57 Land & Land Rights Compute Equipment 0	375.6	0	0	0			•	0 0	0	0	0	0	0	0	
Caretre PLANT PLAN	389.6	0	o	•	>	•	>	,							
35.7. Standard regimes a monovements of the following standard regimes a monovements of the following standard regimes and regiment of the following standard regiment of the following standar	GENERA	c	c	c	-	C	С	0	0	0	0	0	0	0	
36.7.1 Sinctures & Improvements 36.7.1 Sinctures & Improvements 0	353.7	0	> 0	0 0		> <	• •		0	0	0	0	0	0	
390.7 Computer Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	354.7	0	90	0		o c	0	0	0	0	0	0	0	0	
39.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	390.7	0	0	0	0 0	o c		0	0	0	0	0	0	0	
39.7. Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	390.71			•	0 0	0	0	0	0	0	0	0	0	0	
393.7 Tools: Strope Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	391.7		0 0		o c	0	0	0	0	0	0	0	0	0	
393.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	302.7		· C	0	0	0	0	0	0	0	0	0	0	> 0	
395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	394.7		0	0	0	0	0	0	0 +	0	0 0	0	o c		
396.7 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	395.7	0	0	0	0	0	0	0	0	0	0 0	> <	0	> <	
397.7 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	396.7	0	0	0	0	0	0	0	> (0 0	> 0	0	•	o c	
398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 TOTAL	397.7	0	0	0	0	0	0	0 0	00	0 0	-	0 0	0	0	
TOTAL TOTAL	398.7	0	0	0	0	0	O	>	Þ	>	,				
			C	0	0	0	0	0	0	0	0	0	0	0	
			,												

Test Year Average balance Jungle Den

Schedule: A-6

3 of 5 Page: Preparer: Robert M. Griffin

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

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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Jine Acct No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	IGIBLE PLANT														
2 351.1		0	0	0	0	0	0	0	0	0	0	0	0	0	200
3 352.1	Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	206
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT	440.500	440.500	440.520	110.500	440 500	110 506	440 E2C	440.500	440 500	140.500	440 E00	118,526	118,526	118,526
6 353.2 7 354.2		118,526 4,575	118,526	118,526	118,526	118,526 4,575	118,526 4,575	118,526 4,575	118,526	118,526	118,526	118,526 4,575	4,575	4,575	4,575
8 355.2		4,373	4,575 0	4,575 0	4,575 0	4,373	4,575	4,575	4,575 0	4,575 0	4,575 0	4,373	4,575	4,575	4,575
9 360.2		68.467	68,467	68,467	68.467	68,467	68,467	68,467	68,467	68,467	68,467	69,357	69,357	69.357	68,672
10 361.2		141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806
11 362.2		0	0	0	0	0	0	0	0	0	0	0	0	0	
12 363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	C
14 365.2		0	0	0	0	0	903	903	903	903	903	903	903	903	556
15 389.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	EM PUMPING PLANT														4 000
17 353.3 18 354.3	Land & Land Rights Structures & Improvements	1,000	1,000	1.000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	0 33.930	0 33,930	0 33.930	33,930	33,930	33,930	33,930
21 371.3	Pumping Equipment	8,251	8,251	8,251	8,251	8,251	8,842	10,090	10,090	10,090	10.090	10,090	10,090	10.090	9,287
22 389.3	Other Plant & Misc. Equipment	0,231	0.231	0.231	0.231	0	0,042	0.030	0.090	0.050	0,030	0,030	0,000	0,000	0,201
23 TREA	TMENT AND DISPOSAL PLANT	•	-	•		·		·	Ū	·		ŭ	-	·	_
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	C
25 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0 .	0	0	0	0	0
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
27 380.4	Treatment & Disposal Equipment	76.528	76,528	76,528	76,528	76,528	75,759	76,647	76,647	76,647	76,647	76,647	76.647	76,647	76,533
28 381.4	Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	2,481	2,481	2,481	2,481	2,481	2,481	2,481	1,336
30 389.4 31 RECLA	Other Plant & Misc. Equipment AIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	D	0	0	0	0
32 353.5	Land & Land Rights	0	0	0	0	0	0			•	•		0	0	0
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5	Pumping Equipment	0	0	0	0	0	n	0	0	0	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	0	0	ő	0	0	ő	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	ō	ő	ō	ō	ŏ	ŏ	ŏ	0	ő	ō	0	ō	ō	ō
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	Ō	0	Ō	0	0	0
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MMED WATER DISTRIBUTION PLANT														
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 355.6	Structures & Improvements Power Generation Equipment	0	0	0. 0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	ő	ő	o o	0	0	0	0	0	Đ	0	0	n	0	0
48 375.6	Reuse Transmission & Distr. Sys.	Ō	ō	ō	ő	ő	ŏ	ő	Ö	ő	0	ő	ő	ő	Ö
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	Ō	ō	0	0	0	0
50 GENER															
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7 54 390.71	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
54 390.71 55 391.7	Computer Equipment	0	0	0	0	0	D	0	0	0	146	960	1,213	1,560	298
56 392.7	Transportation Equipment Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ç
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	,
60 396.7	Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3.047	3.047	3,047	3,047	3,047	3,047
61 397.7	Miscellaneous Equipment	0	0	0	0	0,011	0,047	0	0,047	0	0.047	0,077	0	0	0,047
62 398.7	Other Tangible Plant	0	0	o	ō	ō	ŏ	ŏ	ŏ	ő	ő	ŏ	ŏ	ő	Ö
63 TO1	ΓAL	478,077	478,077	478,077	478,077	478,077	478,802	483,419	483,419	483,419	483,565	485,269	485,522	485,869	481,513
64	Subtotal Land & Land Rights	119,526	119,526	119,526											
J-4	Sociolar Land & Land Rights	119,520	119,520	119,526	119,526	119,526	119,526	119,526	119,526	119.526	119,526	119,526	119,526	119,526	119,52€

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

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.

ne Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Averag
lo. No. Account Name	12/31/05	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug _	Sep	Oct	Nov	Dec	Balanc
1 INTANGIBLE PLANT														
2 351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	_
3 352.1 Franchises	206	206	206	206	206	206	206	206	206	206	206	206	206	2
4 389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 COLLECTION PLANT 6 353.2 Land & Land Rights	440 500					=00					440 =00	440 500	440 500	118.5
	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	
7 354.2 Structures & Improvements 8 355.2 Power Generation Equipment	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	4,575 0	9,607 0	4.
9 360.2 Collection Sewers - Force	69.357	69,357	69,357	69,357	69,357	69,357	70,815	70,815	70,815	72,273	72,273	72.273	73,731	70.
10 361.2 Collection Sewers - Gravity	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,
1 362.2 Special Collecting Structures	0 000	0	0	0 000	0	0	0	0 000	0,000	0.000	0	0	0	, , , ,
2 363.2 Services to Customers	0	n	0	0	0	o o	0	ő	o o	0	ő	ő	ő	
3 364.2 Flow Measuring Devices	0	ő	0	ő	ő	0	Ö	ő	Ö	0	0	ő	ō	
4 365.2 Flow Measuring Installations	903	903	903	903	903	903	903	903	903	903	903	903	903	
5 389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 SYSTEM PUMPING PLANT														
7 353.3 Land & Land Rights	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,
B 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 370.3 Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33
1 371.3 Pumping Equipment	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	10,090	9,749	9,749	9,749	9,749	9
2 389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 TREATMENT AND DISPOSAL PLANT														
4 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
380.4 Treatment & Disposal Equipment	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	76,647	92,701	71
381.4 Plant Sewers	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	2
382.4 Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2
389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECLAIMED WATER TREATMENT PLANT 353.5 Land & Land Rights				0	٥	0		0	•	0	0	0	0	
	0	0	0	•	· ·	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements	0	0	0	0	0	0	0	0	o o	0	0	0	0	
355.5 Power Generation Equipment 371.5 Pumping Equipment	<u> </u>	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
380.5 Treatment & Disposal Equipment 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	ő	
389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	o o	0	0	0	0	Ô	0	
RECLAIMED WATER DISTRIBUTION PLANT	U	U	U	· ·	U	Ū	Ü	Ū	Ü	Ū	·	·	Ť	
352.6 Franchises	0	0	0	n	n	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	0	ŏ	0	Õ	ő	0	Ö	0	Ō	ō	Ō	0	0	
354.6 Structures & Improvements	Ô	0	ŏ	ō	Ď	Ō	ō	ō	0	Ö	0	0	0	
354.6 Structures & Improvements 355.6 Power Generation Equipment	ő	ő	0	0	0	ō	ō	Õ	0	Ō	0	0	0	
366.6 Reuse Services	0	ō	0	ő	ō	ō	ō	ō	Ō	0	Ô	0	0	
366.6 Reuse Services 367.6 Reuse Meters & Meter Installations	n	ŏ	ŏ	ő	ő	ō	ő	0	ő	Ō	0	0	0	
371.6 Pumping Equipment	0	Ö	ō	o	ő	ō	Õ	ō	0	0	Ō	0	0	
375.6 Reuse Transmission & Distr. Sys.	0	ō	0	Ō	0	0	0	0	0	0	0	0	0	
389.6 Other Plant & Misc. Equipment	0	Ō	0	0	Ō	0	0	0	0	0	0	0	0	
GENERAL PLANT														
353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.71 Computer Equipment	1,560	1,560	1.560	1,696	1,696	2,249	2,349	2,349	2,349	2,349	2,349	2,349	5,493	
391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
396.7 Communication Equipment	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	
397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7 Other Tangible Plant	0	0	0	0	0	٥	0	0	0	0	0	0	0	
TOTAL	485,869	485,869	485,869	486,005	486,005	486,558	488,116	488,116	488,116	489,233	489,233	489,233	514,921	48
									*					
Subtotal Land & Land Rights	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	119,526	11

Jungle Den

Schedule: A-6

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

Page: 5 of 5
Preparer: Robert M. Griffin

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acc	t	Prior Year						•				Oct	-	Dec	Average Balance
	lo. Account Name ANGIBLE PLANT	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	- Oct	Nov	Dec	balance
2 351		0	0	0	0	0	0	0	0	0	0	0	0	0	1
3 352		206	206	206	206	206	206	206	206	206	206	206	206	206	20
4 389		0	0	0	0	0	0	0	0	0	0	0	0	0	4
	LECTION PLANT														
6 353 7 354		118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,52
8 355		9,607 0	9,607 0	9,607 0	9,551 0	9,551 0	9,551 0	9,495 0	9,495 0	9,495 0	9,439	9,439 0	9,439 0	9,383 0	9,51
9 360		73,731	73,731	73,731	78,103	78,103	78,103	82,475	82,475	82,475	86,847	86,847	86,847	91,219	81,13
10 361		141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141,806	141.80
11 362	.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 363		0	0	0	0	0	0	0	0	0	0	0	0	0	
13 364		0	0	0	0	0	0	0	0	0	0	0	0	0	
14 365		903	903	903	903	903	903	903	903	903	903	903	903	903	90
15 389 16 SYS	.2 Other Plant & Misc. Equipment STEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 353		1,000	1,000	1,000	1,000	1.000	1.000	1.000	1.000	1,000	1,000	1,000	1,000	1,000	1.00
18 354	3	0,000	0.000	000,1	0 0	0.000	0.000	0,000	0.000	0.000	1,000	0.000	1,000	0,000	1,00
19 355		0	ő	ő	ő	0	0	ő	0	ó	o o	0	o	ő	
20 370	3 Receiving Wells	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,930	33,93
21 371		9.749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9,749	9.749	9,749	9,749	9,74
22 389		0	0	0	0	0	0	0	0	0	0	0	0	0	1
	ATMENT AND DISPOSAL PLANT				_	_	_		_	_	_			_	
24 353 25 354		0	0	0	0	0	0	0	0	0	0	0	0	0	43
26 355		0	0	0	250 0	250 0	250 0	500 0	500	500 0	750 0	750 0	750 0	1,000	42
27 380		92,701	92.701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,701	92,70
28 381.		21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,741	21,74
29 382	4 Outfall Sewer Lines	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,481	2,48
30 389.		0	0	0	0	0	0	0	0	0	0	0	0	0	
	CLAIMED WATER TREATMENT PLANT														
32 353. 33 354.		0	0	0	0	0	0	0	0	0	0	0	0	0	
34 355.		0	0	0	0	0	0	0	0	0	0	0	0	0	
35 371.		0	0	0	0	0	0	0	0	0	0	0	0	0	
36 374.		0	0	0	0	0	0	0	0	0	0	0	0	0	
37 380.	5 Treatment & Disposal Equipment	0	ō	ő	ő	ő	ŏ	0	ő	ő	ő	ő	0	0	
38 381.		0	0	0	0	0	Ō	õ	0	Õ	0	0	ŏ	õ	
39 389.		0	0	0	0	0	0	0	0	0	0	0	0	0	1
	LAIMED WATER DISTRIBUTION PLANT														
41 352. 42 353.		0	0	0	0	0	0	0	0	0	0	0	0	0	(
42 353.		0	0	0	0	0	0	0	0	0	0	0	0	0	
44 355.		0	0	0	0	0	n	0	0	0	0	0	0	0	
45 366.		0	0	0	0	0	0	0	0	0	0	0	0	0	
46 367.		ő	ő	ő	0	0	n	0	0	0	0	0	ő	0	
47 371.		0	ō	0	ŏ	ō	ő	ŏ	Ö	ő	ő	ŏ	ŏ	ŏ	
48 375.		0	0	0	0	0	0	0	0	0	0	0	0	0	
49 389.		0	0	0	0	0	0	0	0	0	0	0	0	0	(
	ERAL PLANT														
51 353. 52 354.		0	0	0	0	0	0	0	0	0	0	0	0	0	
52 354. 53 390.		0	0	0	0	0	0	0	0	0	0	0	0	0	
53 390. 54 390.		5,493	0 5,602	0 5,746	6,020	6,240	0	0	6 722	6 944	7.056	7 171	7 201	7 421	6.50
55 391.		5,493	5,602	5,746	6,020	0.240	6,415 0	6,588 0	6,722	6,841 0	7,056 0	7,171	7,281 0	7,421 0	6,50
56 392.		ő	0	o o	0	0	0	0	0	0	0	0	0	0	
57 393.		0	ő	ŏ	ŏ	ő	ő	ő	ő	ő	ő	ő	ő	ő	
58 394.	7 Laboratory Equipment	0	0	0	ō	o	ō	ō	o	ō	o o	ŏ	ō	Ö	
59 395.		0	0	0	0	0	0	0	0	0	0	0	0	0	
60 396.		3,047	3,047	3.047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3.047	3,047	3.047	3,04
	and a second second	0	0	0	0	0	0	0 0	0	0	0	0	0	0	
						0	0		0						
	7 Other Tangible Plant	U	U	U	v	v	U	U	v	U	U	U	U	U	
62 398.	OTAL	514,921	515,030							_					
62 398.				515,174 119,526	520,014 119,526	520,234 119,526	520,409 119,526	525,148 119,526	525,282 119,526	525,401 119,526	530,182 119,526	530,297 119,526	530,407	535,113 119.526	523,66 119,52

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: A-7 Page: 1 of 1

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

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

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

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

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: A-8 Page:

1 of 2

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

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

	(1)	(2)	(3)
Lino		Water	Sewer
Line No.	Description	Year End	Year End
	alances for this system begin June 30, 2	Balance Balance	Balance
1	12/31/92 Balance	1004 III accordance With F3C Air	lendatory Order
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		
4.0	1997		
18 19	Additions Retirements		
20	Adjustments		
21	12/31/97 Balance		
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance	·	

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

Florida Public Service Commission

Jungle Den 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
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Explai	nation: Schedule A-8 continued		
Line	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
The b	valances for this system begin June 30, 20	04 in accordance with PSC Ame	endatory Order
30 31 32 33	2000 Additions Retirements Adjustments 12/31/00 Balance	 	
34 35 36 37	2001 Additions Retirements Adjustments 12/31/01 Balance		
38 39 40 41	2002 Additions Retirements Adjustments 12/31/02 Balance		
42 43 44 45	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	12,335	124,335
46 47 48 49	2004 Additions Retirements Adjustments 12/31/04 Balance	319 0 0 12,654	6,397 (284) 0 130,448
50 51 52 53	2005 Additions Retirements Adjustments 12/31/05 Balance	661 0 45 13,360	12,868 (9,429) 54 133,941
54 55 56 57	2006 Additions Retirements Adjustments 12/31/06 Balance	921 (1,197) 330 13,414	12,836 (6,382) 394 140,789
58 59 60 61	2007 Additions Retirements Adjustments 12/31/07 Balance	1,044 (1,200) 922 14,181	14,045 (2,736) 1,099 153,196
	Supporting Schedules: A-9, A-10 (pp 2-5)		

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Jungle Den Docket No. 080368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission
Schedule: A-9

Schedule: Page: Preparer:

1 of 5 Robert M. Griffin

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

		(1)	(2) Histori	(3) cal Base Yea	(4)	(5)	(6) ediate Year	(7)	(8)	(9) d Rate Ye	(10)
Line	Acct		Adjusted		& Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	No	Account Name	Balance	%	Adjusted	Balance	_%	Amount	Balance	%	Amount
1	INITANIC	SIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	42	0.00%	0	47	0.00%	0	51	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	U	0.00%	U ,	U	0.00%	U	0	0.00%	U
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	٥	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0		-	_		0
	307.2		0	0.00%	0	0	0.00%	0	0	0.00%	
11 12	309.2	Infiltration Galleries & Tunnels Supply Mains	-	0.00%	0	_	0.00%	0	0	0.00%	0
13	310.2		1,052 0		0	1,096	0.00%	0	1,141	0.00%	
_		Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	-	0.00%		0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		R TREATMENT PLANT		0.0004		•	0.000/		_	0.000/	
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	_								
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	7,692	0.00%	0	7,792	0.00%	0	7,502	0.00%	0
28	333.4	Services	747	0.00%	0	778	0.00%	0	808	0.00%	0
29	334.4	Meters & Meter Installations	3,443	0.00%	0	3,686	0.00%	0	3,539	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32		Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		AL PLANT	_		_			_			
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	7	0.00%	0	184	0.00%	0	816	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		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		Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43		Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44		Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOT	AL	12,983		0	13,583	_	0	13,857		0
	Total	Land and Land Rights	0	_	0	0		0	0		0
							=			,	

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jungle Den

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

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9 Page: 2 of 5

Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	SIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	Ô	0	Ō	0	0	ō	ō	ō	ō	ō	ō	ō	ō	0
4 339.1	Other Plant & Misc. Equipment	0	0	Ö	0	ō	0	0	0	Ö	ő	Õ	0	0	ō
5 SOURC	E 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	Ď	ō	ō	ō	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	ō	0	0	0	Õ	ō	0	ō	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	0	0	0	0	0	0	o	0	ō	0	0	0	0	0
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	Ö	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
	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	٥	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
	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	٥	0	0	٥	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 GENER	AL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	0	0	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 TOT	AL	0	0	0	0	0	0	0	0	0_	0	0	0	0	0
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Jungle Den

Docket No. 060368-WS

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

Schedule: A-9 Page:

3 of 5 Robert M. Griffin Preparer:

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.

Inter-Act	Anat	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2 301.1 Organization		Account Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
2 301.1 Organization	INTANGI	IBLE PLANT														
3 3 7 Frânchises 40 41 41 41 41 42 42 42 42			0	0	0	0	0	0	n	n	0	0	0	0	0	0
4 39.1 Other Plank Misc. Equipment 0 0 0 0 0 0 0 0 0			-											-	45	42
SOURCE OF SUPPLY & PUMPING PLANT															0	0
6 90.2 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			v	· ·	U	v	U	O	U	U	U	U	U	U	U	v
7 9/42 Situctures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 90.52 Collect, & Impound Reservoirs 0 0 0 0 0 0 0 0 0			Ū	•	-	v	•	•	•	-	•		0	•	0	0
9 90 20 2 Lake, River & Olher Inlakes 0 0 0 0 0 0 0 0 0			v	·	•	Ū	-	•	-	•	v	•	0	0	0	0
10 10 20 22 22 23 23 23 24 24 24			•	•	•	•	Ū	U	•	•	v	•	•	0	0	0
1 30 2 Miltration Galieries & Tunnels 0 0 0 0 0 0 0 0 0			U	_		•	-	•	•		•	0	•	•	U	0
12 39/2 Supply Mains 1,029 1,033 1,037 1,041 1,044 1,048 1,052 1,055 1,055 1,063 1,067 1,076 31/12 Pumping Equipment 0 0 0 0 0 0 0 0 0			•		•	•	_	•		J	~	U	•	•	0	0
3 310.2 Power Generation Equipment						•	-	•		•	•	•	-	•	0	4 0 5 0
14 311.2 Pumping Equipment															1,074	1,052
15 39 2 Other Plant & Msc. Equipment 0 0 0 0 0 0 0 0 0						•		=	-	•	•		•	•	0	0
16 MATER TREATMENT PLANT			_	-		-		-	-		0	0	0	0	0	0
17 30.3 Land R Land Rights 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements 0 0 0 0 0 0 0 0 0																
19 311 31 31 31 32 32 33 34 34 34 34 34			•	-	-	0	0	0	0	0	0	0	0	0	0	0
20 320.3 Water Tealment Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 333 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0			0	-	0	0	0	0	0	0	0	0	D	0	0	0
TRANSMISSION & DISTRIBUTION PLANT			0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 303.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4 Structures & Improvements 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
25 311.4 Pumping Equipment 0 0 0 0 0 0 0 0 0		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 33.0.4 Distr. Reservoirs & Standpipes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	Ō	0	0	0	0	0	0	0	0
26 33.0.4 Distr. Reservoirs & Standpipes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 331.4 Transm. & Distribution Mains 7,61 7,583 7,604 7,626 7,648 7,670 7,692 7,713 7,735 7,757 7,779 7,801 28 333.4 Services 732 735 737 740 742 745 747 750 752 755 757 760 29 334.4 Meters & Meter Installations 3,292 3,317 3,342 3,367 3,391 3,416 3,441 3,466 3,491 3,516 3,541 3,561 30 335.4 Hydrants 0	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0		0	ō		0		0	0
28 333.4 Services 732 735 737 740 742 745 747 750 752 755 757 760 29 334.4 Meters & Meter Installations 3,292 3,317 3,342 3,367 3,391 3,416 3,441 3,466 3,491 3,516 3,541 3,566 31 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	331.4	Transm. & Distribution Mains	7,561	7.583	7.604	7.626	7.648	7.670		7 713			-		7,822	7,692
29 334.4 Meters & Meter Installations 3,292 3,317 3,342 3,367 3,391 3,416 3,441 3,466 3,491 3,516 3,541 3,566 30 335.4 Hydrants 0	333.4	Services													762	747
30 335.4 Hydrants 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	334.4	Meters & Meter Installations													3,612	3,443
31 336.4 Backflow Prevention 0 <td>335.4</td> <td>Hydrants</td> <td></td> <td>3,012</td> <td>0,449</td>	335.4	Hydrants													3,012	0,449
32 33.9.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•	•	U	-		*		-	•	-	-	_	_	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 0 0 0 0 0			•	-		-	-	_	-			-	_	-	0	0
34 303 5 Land & Land Rights 0			0	U	U	U	U	U	U	U	U	U	U	U	U	U
35 304.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			n	0	n	0	0	0	0			0	•		0	۸
36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ņ	0	-	-	-	-	•	-	-	•	-	-	0	0
37 340.51 Computer Equipment 0 0 0 0 0 0 0 0 0 0 0 2 13 27 38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	•	0	•	U	ŭ	•		U	•		U	0
38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	-	v	0	•	0	•			Ü		•	0	0
39 342.5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•		U		U	0	·	•	2			45	/
40 343.5 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•	0	U	•	Ü	0	•	•	0	0	•	0	0
41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	0	•	•	O .	•	•	•	0	0	•	0	0
42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•		0		•	0	•	•	•	0	0	•	0	0
43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	_	0	•	Ü	0	-	•	•	0	0	•	0	0
44 347.5 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0			· ·	•	0	•	•	0	•	-		0	0	•	0	0
45 240 5 00 0 0 0 0 0 0			•	•	•	•	•	0	-	•	0	0	0	0	0	0
			-	_	0		0	0	0	0	0	0	0	0	0	0
40 3-0.0 Other ranging Frank	348.5 (Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOTAL 12,654 12,708 12,761 12,814 12,868 12,921 12,974 13,028 13,081 13,136 13,201 13,268	TOTAL	L	12,654	12,708	12,761	12,814	12,868	12,921	12,974	13,028	13,081	13,136	13,201	13,268	13,360	12,983
47 Subtotal Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0		0	0	n	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jungle Den

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

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9 Page: 4 of 5

Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	n	0	0	0	0	0	0
3 302.1	Franchises	45	45	45	46	46	46	47	47	47	48	48	49	49	47
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	'n	0	0	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	Ū	· ·	Ü	U	U	Ū	0	v	Ū	U	v	v	·	-
6 303.2	Land & Land Rights	D	٥	0	D	0	n	0	n	0	n	0	0	0	0
7 304.2	Structures & Improvements	n	n	ň	n	ñ	Ů	0	n n	ñ	ñ	ő	ñ	Õ	Ō
8 305.2	Collect, & Impound Reservoirs	ō	n	ō	n	n	n	0	Ů	Ô	ñ	ñ	n	o o	0
9 306.2	Lake, River & Other Intakes	0	0	0	o o	Ô	ő	0	0	Ö	o o	ō	Ö	ō	0
10 307.2	Wells & Springs	0	0	ő	0	0	o o	Ô	Ô	Ô	0	0	0	ō	0
11 308.2	Infiltration Galleries & Tunnels	0	ő	ō	Ö	ō	Ö	0	0	ō	0	0	ō	ō	0
12 309.2	Supply Mains	1,074	1,078	1,082	1,085	1,089	1,093	1,096	1,100	1,104	1,108	1,111	1,115	1,119	1,096
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	ō	ō	ō	0	0	Ď.	0	0	0	0	0	0
15 339.2	Other Plant & Misc. Equipment	0	0	ō	ō	ū	Ō	0	0	ō	o o	Ô	0	0	0
16 WATER	R TREATMENT PLANT	-	_	=	•	-	•		•	•	•	•	•	_	
17 303.3	Land & Land Rights	0	0	0	0	0	n	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	0	Ô	0	ō	ō	0	n	ō	o o	Ď	ō	0	0
19 311.3	Pumping Equipment	0	n n	0	0	ō	0	ñ	ā	ō	ō	ō	Ď	0	0
20 320.3	Water Treatment Equipment	0	0	ō	0	0	0	ō	Ö	ō	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	ň	ő	n	ñ	0	n	ň	n	0	0	0	0	Ô	0
	MISSION & DISTRIBUTION PLANT	ŭ	v	ŭ	Ü	Ü	Ü	v	U	Ū	v	Ü	·	Ū	
23 303.4	Land & Land Rights	n	0	n	n	0	D	n	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	o o	ñ	0	n	Ď	0	0	0	0	0	o o	n	0
25 311.4	Pumping Equipment	0	0	n	0	0	0	o o	0	0	0	ő	ő	0	0
26 330.4	Distr. Reservoirs & Standpipes	0	Ö	Ô	0	0	0	0	0	0	0	0	0	ŏ	0
27 331.4	Transm. & Distribution Mains	7.822	7.844	7,866	7,888	7,910	7,933	7,775	7.799	7,823	7.667	7,692	7,717	7,562	7,792
28 333.4	Services	762	765	768	7,886	773	775	778	7,733	783	785	788	790	793	778
29 334.4	Meters & Meter Installations	3,612	3,657	3,702	3,748	3,793	3,839	3,667	3,714	3,760	3,590	3,638	3,686	3,517	3,686
30 335.4	Hydrants	3,612	3,037	3,702 N	3,746	3,793	3,639	3,007	3,714	3,700	3,350	0,000	0,000	0,511	0,000
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	Ô
32 339.4	Other Plant & Misc. Equipment	0	0	n	0	0	0	0	0	0	0	0	0	Ů	Ô
33 GENER		0	U	U	U	U	U	U	U	U	U	U	· ·	0	·
34 303.5	Land & Land Rights	n	0	0	Ω	n	0	n	n	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	n	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	n
37 340.51	Computer Equipment	45	63	82	101	121	147	175	202	229	257	284	312	376	184
38 341.5	Transportation Equipment		0	02	0	121	0	1/3	202	229	237	2.04	0	0.0	.0.
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	n
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	n	0	n	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	ñ	0	0	ñ
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	n
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	'n
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	ő
46 T OT	Al	13,360	13,452	13,544	13,638	13,732	13,833	13,538	13,642	13,747	13,455	13,561	13,668	13,414	13,583
.5 .01	· · ··	10,000	10,702	13,044	10,000	10,702	10,000	10,000	10,0-2	10,171	10,400	10,001	10,000		.5,550
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

Jungle Den Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9 5 of 5 Page:

Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	49	49	50	50	50	51	51	51	52	52	53	53	53	51
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	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	1,119	1,123	1,126	1,130	1,134	1,137	1,141	1,145	1,149	1,152	1,156	1,160	1,164	1,141
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 WATE	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	٥	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
	SMISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 331.4	Transm. & Distribution Mains	7,562	7,587	7,613	7,505	7,533	7,561	7,456	7,486	7,516	7,412	7,445	7,477	7,376	7,502
28 333.4	Services	793	79 5	798	800	803	805	808	810	813	815	818	821	823	808
29 334.4	Meters & Meter Installations	3,517	3,566	3,615	3,500	3,550	3,600	3,487	3,538	3,588	3,476	3,527	3,579	3,467	3,539
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	376	441	508	578	651	726	803	881	961	1,043	1,127	1,211	1,298	816
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	Ō	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	Ō	Ō	0	Ō	0	0	ō	ō	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT	AL	13,414	13,561	13,710	13,564	13,721	13,881	13,745	13,911	14,078	13,951	14,125	14,301	14,181	13,857
47	Subtotal Land & Land Rights	0													
<i>i</i>	Subtotal Land & Land Rights	U	0	0	0	0	0	0	٥	0	0	0	0	0	0

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

Jungle Den Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: Page:

A-10 1 of 5

Preparer: Robert M. Griffin

		(1)	(2) Historic	(3) al Base Ye	(4) ar 2005	(5)	(6) ediate Yea	(7) r 2006	(8) Projecte	(9) d Rate Ye	(10) ar 2007
Line	Acat		Adjusted		d & Useful	Adjusted		d & Useful	Adjusted		d & Useful
Line	Acct No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
<u>No.</u> 1		IBLE PLANT	Dalance	70	Aujusteo	Dalarice	70	Alflount	Dalarice	70	Amount
2			0	0.00%	0	0	0.00%	0	0	0.00%	0
3	351.1 352.1	Organization Franchises	70	0.00%	0	75	0.00%	0	80	0.00%	0
	389.1	Other Plant & Misc. Equipment	0	0.00%	0	73	0.00%	ő	0	0.00%	0
4			U	0.00%	0	U	0.0076	١	U	0.0076	Ü
5		CTION PLANT	0	0.00%	0	0	0.00%	٥	0	0.00%	0
6	353.2	Land & Land Rights						-			0
7	354.2	Structures & Improvements	2,335	0.00%	0	2,366	0.00%	0	1,149	0.00%	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	34,308	0.00%	0	34,976	0.00%	0	35,986	0.00%	0
10	361.2	Collection Sewers - Gravity	38,725	0.00%	0	41,874	0.00%	0	45,025	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	5	0.00%	0	28	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		M PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	19,675	0.00%	0	21,387	0.00%	0	22,566	0.00%	0
21	371.3	Pumping Equipment	(23,675)	0.00%	0	(25,225)	0.00%	0	(24,915)	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	TREATM	MENT 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	5	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	49,177	0.00%	0	51,825	0.00%	Ó	52,955	0.00%	0
28	381.4	Plant Sewers	10,670	0.00%	ō	11,291	0.00%	ŏ	11,913	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	ō	19	0.00%	o l	96	0.00%	Ō
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	ŏ	0	0.00%	ō
31		MED WATER TREATMENT PLANT	Ü	0.0070	ŭ,	Ů	0.0070	Ĭ	·	0.0070	•
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%	ŏ	ŏ	0.00%	ŏ	0	0.00%	0
34	355.5	Power Generation Equipment	ő	0.00%	ő	ő	0.00%	ő	0	0.00%	ő
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	ő	0	0.00%	0
	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	380.5		0	0.00%	o l	0	0.00%	ŏ	0	0.00%	0
37		Treatment & Disposal Equipment Plant Sewers	0	0.00%	ő	0	0.00%	ő	0		0
38	381.5		0							0.00%	0
39	389.5	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	U	0.00%	0	0	0.00%	0	0	0.00%	U
40			0	0.000/	_		0.000/	_		0.000/	•
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	GENER.	AL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	8	0.00%	0	219	0.00%	0	972	0.00%	0
55		Transportation Equipment	0	0.00%	o i	0	0.00%	0	0	0.00%	Ō
56	392.7	Stores Equipment	0	0.00%	Ō	0	0.00%	ŏ	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	ŏ	ő	0.00%	ŏ	ő	0.00%	ő
58	394.7	Laboratory Equipment	Ö	0.00%	ŏ	ő	0.00%	ŏ	Ö	0.00%	0
59	395.7	Power Operated Equipment	Ö	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	914	0.00%	0	984	0.00%	ő	1,269	0.00%	0
	397.7	Miscellaneous Equipment	0	0.00%	ő						
61			0		T T	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	U	0.00%	0	0	0.00%	0	0	0.00%	0
00	TOT	.	120.007	-		100 700	-		4.47.400	_	
63	TOTA	7L	132,207	=	0	139,799	=	0	147,130	=	0
		and and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accountulated Depreciation By Primary Account
Test Year Average balance
Jungle Den
Docket No. 060358-WS
Test Year Ending 12/31/05
Historical [X] Projected [] Explanation: Pro

Schedule: A-10
Page: 2 of 5
Proparer: 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.

Florida Public Service Commission

March Marc	Aug 0	Sep			
With Min	00		Oct	Nov Dec	Balance
32.1 Franchises 20.1 Franchises 20.2 I Franchises 20.2 I Franchises 20.2 I Franchises 20.2 Even Western Bights 20.2 Cher Full Make Equipment 20.2 Cher Full Make Equipment 20.2 Special Control Spring 20.2 Cher Full Make Equipment 20.3 Special Control Spring 20.4 Special Control Spring 20.5 Spring 20.5 Special Control Spring 20.5 Spring 20	00	,	٠	•	
Franchistors Fran	0	0 0	0 6	> C	
Clinical Activation of the Part of National Control Part of National Part of	0	0	0	0	0
Studiure & Impowerheits Colection Sewere - Crossly Special Sewere - Crossly Special Special Sewere - Crossly Special Colection Sewere - Crossly Special Col					
Prove Carearation Equipment Prov	0	0	0	0	0 (
Collection Sewers - Eroca Collection State	0 (0 0	0 0	0 0	5 C
Collection Severas - Cravity Collection Severas - Cravity Special Collection Severas - Cravity Special Collection Severas - Cravity Special Collecting Structures Collection Severas - Cravity Collection Severas Collect	> <	> <	0 0		
Collection Servers - Carlawity C	> 0	0 0	0 0	o e	0
Special Collecting Structures Special Collecting Structures Flow Measuring Discovers 0 Flow Measuring Installations 0 Cother Plant & Mac. Equipment 0 Land & Land Saplic 0 Pumping Equipment 0 Pumping Equipment 0 Pumping Equipment 0 Cother Plant & Mac. Equipment 0 Cother P	0 0	0 0	o c	. 0	0
Services to Customers	0 0	0	0	0	0
Flow Measuring Devices Flow Measuring Incladations Control Plant & Misc Equipment Control Plant & Control & C	0 0	0	0	0	0
Prop. Measurage inclainations Prop. Measurage inclaination Prop. Measurage inclaination Prop. Measurage Prop. Me	0	0	0	0	0
Methodistics Park Miss. Equipment Subcritics & Improvements Subcritics & Improvements Conner Paris & Miss. Equipment Receiving Wells Conner Paris & Miss. Equipment Conner Santo	0	0	0	0	0
Land & Land Rights Control of the Pank & Multiplication Land & Land Rights Control of the Pank & Multiplication Land Rights Control of the Pank & Multi	•				
Structures & Improvements Sucritures & Improvements Outlant Subsect Substance Substance Equipment Treatment & Deposal Eq	0	0	0	0	0
Structures & Improvements	•			0	0
Power Conseration Equipment	0				
Percentage Wells Percentage	•	0			
Other Plant & Mac. Equipment 0 0 Other Plant & Mac. Equipment 0 0 AMENT AND DISPOSAL PLANT 0 0 Land & Land Rights 0 0 Devel Centration Equipment 0 0 Power Centration Equipment 0 0 Data Sewar Lives 0 0 0 Data Sewar Lives 0 0 0 Outs Plant & Misc. Equipment 0 0 0 Outs Plant & Misc. Equipment 0 0 0 Outs Plant & Misc. Equipment 0 0 0 Dumping Equipment 0 0 0 Data Sewar Lives 0 0 0 Shutzures & Improvements 0 0 0 Part Sewar Centration Equipment 0 0 0 Charles Sand Equipment 0 0 0 0 Charles Sand Equipment 0 0 0 0 Charles Sand Equipment 0 0 0 0	0	o (0 (0 0	
Wear And Stands & Mac. Equipment Wear And Object Stands & Mac. Equipment Wear And Stands & Land Regular Wear And Object Stands & Land Regular Wear And Object Stands & Land Regular Wear And Object Stands & Land Regular Wear And Stands & Land Regular Wear And Regul	0	0	0	0	o 6
MENT AND DISPOSAL PLANT Land & Land Rights Structures & Improvements Outer Plant & Misc. Equipment Treatment & Disposal Equipment Outer Plant & Misc. Equipment Outer Plant & Misc. Equipment Independent of the plant & Misc. Equipment Outer Plant & Misc. Equipment Franchess Outer Plant & Misc. Equipment Outer Plant & Misc. Equipment Franchess Outer Plant & Misc. Equipment Outer Plant & Misc. Equipment Franchess Outer Plant & Misc. Equipment Outer Plant & Misc. Equipment Franchess Franchess Franchess Franchess Outer Plant & Misc. Equipment Outer Plant & Misc. Equipment Franchess Franchess Franchess Franchess Outer Plant & Misc. Equipment Computer Equipment Transportation Equipment Transport	0	0	0	0	0
Continued Supplies Continu					
Structures & improvements Structures & improvements Outsel Severe Lines Structures & Improvements Structures & Improvements Outsel Severe Lines Outsel Severe Lines Outsel Severe Lines Structures & Indiana Marc. Equipment Outsel Severe Lines Outself Severe Lines Outself Severe Lines Outself Severe Lines Outsel	0	0	0	0	0
Power Generation Equipment Power Generati	0	0	0	0	0
Paralized Severs Paralized Equipment Paralized Severs Paralize	0	0	0	0	0
Treatment & Disposal Equipment Outral Sowers I and & Land Rights Factures & Improvements Oner Plant & Mac. Equipment NMED WATER DISTRIBUTION PLANT I Cartherises Land & Land Rights Outral Sowers I and Rights Outral		C	0	0	0
Other Plant & Misc. Equipment Structures & Improvements Other Plant & Misc. Equipment Faus Structures & Improvements Faus Structures & Improvemen		· C	C	0	0
Outal Several Lines Land & Land Rights Outal Several Lines Outal Several Command Outal Several Command Outal Lines Outal Computer Outal	•				0
Unter Plans & Misc. Equipment Land & Land Rights Structures & Improvements Purping Equipment Purping Equipment Reuse Distribution Reservoirs Treatment & Disposal Equipment NMED WATER PIGSTRIBUTION PLANT Treatment & Disposal Equipment Machine Plans & Misc. Equipment Reuse Services Survictures & Improvements Purping Equipment Reuse Services Purping Equipment Transportation Equipmen		0 0	, ,		
Name		•	•	•	,
Land & Land Rights	•	•	•		_
Structures & Improvements Pumping Equipment Fearer Solvictures & Improvements Power Goneration Equipment Franchises Prover Goneration Equipment Franchises Prover Goneration Equipment Franchises Prover Goneration Equipment Franchises Prover Goneration Equipment Franchises Franchise	0	0	> <		, ,
Power Coneration Equipment 0 0 0 Pumping Equipment 0 0 0 0 Reuse Distribution Reservoirs 0 0 0 0 Treatment & Misc. Equipment 0 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 Other Exercises 0 0 0 0 0 Cuttures & Improvements 0 0 0 0 0 0 Power Generation Equipment 0 <	0 1	> 0	-	> 0	
Pumping Equipment 0 0 0 0 Reuse Distribution Reservoirs 0 0 0 0 0 Treatment & Distribution Reservoirs 0 0 0 0 0 0 Plant Sewers 0 0 0 0 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 Land & Land Rights 0 0 0 0 0 0 0 0 Land & Land Rights 0	0	0	0	0 '	۰ د
Reuse Distribution Reservoirs 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 0 Ame Day XFR DISTRIBUTION PLANT 0	0	0	0	0 (0 0
Treatment & Disposal Equipment Treatment & Disposal Equipment Medic Plant Sweez Other Plant Sweez Land & Land Rights Power Generation Equipment Reuse Services Equipment Reuse Services Pumping Equipment All Equipment All Equipment All Equipment All Equipment Computer Equipment Computer Equipment Computer Equipment Transportation Equipment Tools, Shop & Garage Equipment	0	0	0	0 (0 (
Plant Sewers Other Plant & Misc. Equipment 0 0 0 Other Plant & Misc. Equipment 0 0 0 0 0 Land & Land Rights 0 0 0 0 0 0 Land & Land Rights 0 </td <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	0	0	0	0	0
Other Plant & Misc. Equipment NMED VATTER OIST REBUTION PLANT NAMED VATTER OIST REBUTION PLANT Land & Land Rights Land & Land Rights Power Generation Equipment Power Generation Equipment Power Generation Equipment AL PLANT AL PLANT AL Equipment Computer Equipment Computer Equipment Transportation Equipment Tools. Shop & Garage Equipment To	0	0	0	0	0
NAMED WATER DISTRIBUTION PLANT Franchises Computer & Improvements Computer Equipment Computer & Improvements Computer & Improvement Computer & Impro	0	0	0	0	0
Franchises Land & Land Rights Structures & Improvements Power Generation Equipment Power Generation Equipment Power Generation Equipment Power Generation Equipment Pumping Equipment Land & Land Rights Other Pumping Structures & Improvements Other Pumping Structures & Improvements Other Equipment Transportation Equipment Transportation Equipment Tools, Shop & Gange Equipment Tools, Sh					
Land & Land Rights Structures & Improvements Structures & Improvements Reuse Services Reuse Services Reuse Services Reuse Services Reuse Services Reuse Services Reuse Meter Installations Organization Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment Computer Equipment Computer Equipment Computer Equipment Transportation Equipment Tools. Shop & Garage Equipment Tools. Shop & Garage Equipment Tools. Shop & Garage Equipment Tools Structure Equipment Tools	0	0	0	0	0
Power Caneration Equipment Pomping Eq	0	0	0	0	0
Power Generation Equipment Reuse Services Reuse Melter Adulations Reuse Melter Adulations Pumping Equipment AL PLANT & Mac. Equipment Computer Equipment Transportation Equipment Transportation Equipment Transportation Equipment Transportation Equipment Tools. Shop & Garage Equipment	0	0	0	0	0
Reuse Services Revise Services Reuse Services 0	0	0	0	0	0
Reuses Meters & Meter Installations Pumping Equipment Pumping Equipment Pumping Equipment Other Plant & Meter Equipment Computer Equipment Transportation Equipment Tools. Shope & Garage Equi	C	0	0	0	0
Reuse Transmission & District National Authors One of the properties of the prop	0 0	0 0	o c		
Pumping Equipment Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment Land & Land Rights Structures & Improvements Ombre Furniture & Equipment Transportation Equipment Tooks. Shop & Garage Equipment Took		0 0	•		
Reuse Transmission & Distr. Sys. 0 <	0 0	0			
Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (0 6	> 0	> <	
All PLANT Canada Propries	0	5	0	>	•
Land & Land Rights 0				•	
Structures & Improvements 0 <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		0	0	0	0
Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	
Computer Equipment 0	0	0	0	0	0
Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	0
Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0
Tokos, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_	0	0	0	0
Laboratory guipment 0 0 0 0 0 0 0 0		0	0	0	0
		0	0	0	0
Power Operated Equipment		0	0	0	0
Communication Equipment		0	0	0	0
Communication Co		C	C	0	0
Other Tanchib Disaster Co. C.	0	0	0	0	. 0
The state of the s		,			
TOTAL 0 0 0 0 0 0 0 0 0 0	0	О	0	0	0

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

Schedule: A-10 Page: 3 of 5

Frage. 5010 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.

March Marc	An-t	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
1 APT AND COMPANY 1	ine Acct No. No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance_
1925 1925			12/0//01				,p.									
3981 1 1 1 1 1 1 1 1 1																C
S COLLECTION FLANT 3.332 3.04 2.08 2.07 2.08 2			68	68	68	69	69		70							70
9 3532 Land A Land Rights 9 7 9 5 9 2 299 7 2299 7 2311 2203 2337 2399 2371 2383 2392 7 239 237 239 237 238 2 299 237 238 2 299 237 238 2 299 237 238 2 299 237 238 2 299 237 238 2 299 237 238 2 299 237 2 299			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 394.2 Sirvacures 8 uniformemors 7.744 2.756 2.267 2.269 2.311 2.203 2.331 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.305 2.307 2.																_
8 355.2 Power Generation Equipment 0 0 0 0 0 0 0 0 0																(
9. 390.2 Collection Sewers - Grand																
19 36 2 2 Caleston Sewers - Growby 27 15 37 13 27 15 27 13 27 15 27 13 27 15 27 13 27 15 27 27 15 27 27 27 27 27 27 27 2					_					-						
13 15 22 Special Collecting Springurus 0 0 0 0 0 0 0 0 0																
12 55.2 Services to Customers 0 0 0 0 0 0 0 0 0																
13 364 2 Now-Massuring Dauburdes 0 0 0 0 0 0 0 0 0			_	-	_	-		_	-	-		-	-	-	-	
14 16 17 18 18 18 19 18 18 18 19 18 18			•	-	-				-	-			_	•		
15 3912 Ohner Plant & Mice Equipment 0 0 0 0 0 0 0 0 0					v			-	-	•	•			•		
16 SYSTEM PLANFING FLANT			•	· ·	•	•	_	-						U	v	
17			U	U	V	U	U	U	U	U	U	U	U	U	U	
18 254.3 Shruchures & Immirrowements 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	
39.55.5 Power Generation Equipment 0 0 0 0 0 0 0 0 0				•							•	•		-		
20 370.3 Receiving Wells 18,731 18,838 19,046 19,203 19,369 19,675 19,675 19,832 19,899 20,146 20,333 20,461 20,518 19,473 19,733 19,733 19,739 19,735			-	-		-			_	-			~			
23 71.3 Pumping Equipment (21.351) (21.351) (21.351) (21.352) (21.358) (21.358) (21.358) (21.358) (21.358) (23.579) (23.579) (25.533) (23.568) (25.539) (25.539) (25.539) (25.539) (23.579)				18.888					•	•	19 989	•	•	•	20.618	19,67
22 389.3 Other Flant & Mics. Equipment 0																(23,67
13 TREATMENT AND DISPOSAL PLANT																(=
25 354 Shruchres & Improvements 0 0 0 0 0 0 0 0 0	23 TREAT					•	-	-	·		•	•		•	-	
18 18 18 19 19 19 19 19	24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 30 Teatment & Disposal Equipment 48,710 49,065 49,420 49,774 50,129 49,771 47,862 48,277 48,572 48,927 49,282 49,883 49,993 49,718 49,983 49,993 49,9	25 354.4			ō	Ō	ō	õ	ō	ō	ō	Ō	ō	ō	0	Ō	
28 Bill Plant Sowers 10,359 10,411 10,463 10,514 10,566 10,616 10,670 10,722 10,773 10,825 10,877 10,929 10,881 10,669 10,879 1	26 355.4	Power Generation Equipment	0	0	0	0	0	0	Ō	0	0	0	0	0	0	
28 381 Plant Sewers 10,359 10,411 10,463 10,514 10,566 10,616 10,670 10,772 10,773 10,825 10,877 10,929 10,981 10,569 382.4 Outfle Sewer Lines 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27 380.4		48,710	49.065	49.420	49,774	50.129	49,711	47.862	48,217	48,572	48.927	49,282	49.638	49,993	49,17
29 38.2 Outal Sewer Lines 0 0 0 0 0 0 0 0 0	28 381.4	Plant Sewers													10,981	10,670
RECLAMED WATER TREATMENT PLANT	29 382.4	Outfall Sewer Lines														
37 RECLAMED WATER TREATMENT FLANT 38 353.5 Land & Land Rights	30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
33 34.5 Structures & Improvements	31 RECLA	IMED WATER TREATMENT PLANT														
33 35 Power Generation Equipment 0 0 0 0 0 0 0 0 0	32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
38 35 Power Generation Equipment 0 0 0 0 0 0 0 0 0	33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	Ō	0	0	(
18 345 Reuse Distribution Reservoirs 0 0 0 0 0 0 0 0 0	34 355.5		0	0	0	0	0	0	0	0	0	0	0	0	0	(
37 305 Totalment & Disposal Equipment 0	35 371.5		Ō	0	0	0	0	Ö	0	0	0	0	0	0	0	(
38 St. Plant Sewers 0 0 0 0 0 0 0 0 0	36 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
38 81.5 Plant Sewers	37 380.5	Treatment & Disposal Equipment	0	0	0	Ō	Ō	Ō	Ō	0	0	0	0	0	0	(
10 RECLAIMED WATER DISTRIBUTION PLANT 132.6E 133.6E 0 0 0 0 0 0 0 0 0	38 381.5		0	0	0	0	0	0	0	0	0	0	0	0	0	
11 32.6 Franchises 0 0 0 0 0 0 0 0 0	39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 35.6 Land & Land Rights 0 0 0 0 0 0 0 0 0	40 RECLA	IMED WATER DISTRIBUTION PLANT														
3 36.6 Structures & Improvements 0 0 0 0 0 0 0 0 0	41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 355.6	42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	1
15 15 15 15 15 15 15 15			0	0	0	0	0	0	0	0	0		0	0		1
16 367.6 Reuse Meters & Meter Installations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	-	
371.6 Pumping Equipment			0	0	0	0	0	0	0	0	0	•	0	v	_	
18 375.6 Reuse Transmission & Distr. Sys. 0 0 0 0 0 0 0 0 0			0	0	0	u	•	•	•	Ū	0	-		O	0	1
19 19 19 19 19 19 19 19		Pumping Equipment	0	0	0	0	0	0	0	0	0	•		0	0	1
Solid CENERAL PLANT 130,448 131,514 132,581 133,648 134,714 133,542 129,313 130,389 131,465 132,542 131,747 132,842 133,941 132,541 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,541 132,542 131,747 132,842 133,941 132,542 131,747 132,842 133,941 132,543 134,747 132,842 133,941 132,545 131,944 134,944			0	0	0				0	•	•		•			1
51 53 53 1 1 1 1 1 1 1 1 1			0	0	0	0	0	0	0	0	0	0	0	0	0	1
354.7 Structures & Improvements 0 0 0 0 0 0 0 0 0																
33 390.7 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0				-	•	•	v	•	•	-	•		
39.71 Computer Equipment 0 0 0 0 0 0 0 0 0			0	-	-			_	•	•	U	-				
Second Communication Equipment			0		•	-	-	•	-		-		-	U		
56 392.7 Stores Equipment 0				U	U	•	-	•	•			_				
77 393.7 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Ü	•		•			-	•	•	-	-	-	-	
394.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•		0		_	-	•	•				Ü		
59 395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0	•			-	0	•	•	Ü	0		
50 396.7 Communication Equipment 914 914 914 914 914 914 914 914 914 914			•		U			•	•	0		-		0	-	
61 397.7 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	-			_		-	-			-		04
52 398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																91
63 TOTAL 130,448 131,514 132,581 133,648 134,714 133,542 129,313 130,389 131,465 132,542 131,747 132,842 133,941 132,7			•							-		-	-	-	_	
	62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
								100 715	400.046	400.000	404 465	400 540	404 749	120.040	132 044	122.20
64 Subtotal Land Rights 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: A-10 4 of 5 Page: Preparer: Robert M. Griffin

Jungle Den
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical | | Projected { X }

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

Historicai	Projected (X)	Explanation: P	rovide the mor	ith ending Adju	isted balance:	s for Sewer Aci	cumulated Dep	reciation by pr	imary account	tor each monti	of the Intern	nediate Year a	na the enaing	balance for th	e prior year.
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	NGIBLE PLANT	4		_	_			_							0
2 351.1 3 352.1		0 73	0 73	0 74	0 74	0 74	0 75	0 75	0 76	0 76	0 77	0 77	0 77	0 78	75
4 389.1		73	/3 0	0	0	0	(3	0	0	0	0	0	0	78	73
	ECTION PLANT	· ·	U	Ü	Ü	Ü	U	U	v	U	U	Ü	ď	v	v
6 353.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2		2,407	2,419	2,431	2,443	2,455	2,466	2,478	2,490	2,502	2,514	2,526	2,538	1,095	2,366
8 355.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2		34,002	34,195	34,387	34,580	34,772	34,965	34,952	35,149	35,345	35,337	35,537	35,738	35,733	34,976
10 361.2		40.299	40,561	40,824	41,086	41,349	41,611	41,874	42.136	42.399	42,662	42,924	43,187	43,449	41,874
11 362.2 12 363.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 365.2		ō	ő	ő	ő	0	2	4	6	8	10	12	14	16	5
15 389.2		0	ŏ	Ö	0	ō	ō	0	ŏ	ő	0	0	0	0	ō
16 SYST	EM PUMPING PLANT														
17 353.3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3 20 370.3		0	0 20,775	0	0 21,089	0 21,247	0 21,341	0 21,435	0	0	0	0	0 21,906	0 22,001	0 21,387
21 371.3		20,618 (25,399)	(25,352)	20,932 (25,305)	(25,259)	(25,212)	(25,165)	(25,118)	21,529 (25,072)	21,624 (25,025)	21,718 (25,321)	21,812 (25,276)	(25,231)	(25,185)	(25,225)
22 389.3		(20,039)	(20,332)	(23.303)	(23,239)	(23,212)	(23,103)	(23,118)	(23,012)	(25,025)	(23.321)	(23,270)	(23,231)	(23,103)	(23,223)
	TMENT AND DISPOSAL PLANT	=	=	-	_	_	_	•	·	•	•	•	•	•	•
24 353.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4	· · · · · · · · · · · · · · · · · · ·	0	0	0	Đ	0	0	0	0	0	0	0	0	0	0
26 355.4		0	0	0	0	0	0	0	0	0	Ō	0	0	0	0
27 380.4 28 381.4		49,993	50,348	50.703	51.058	51,413	51,768	52,123	52,478	52,833	53,187	53,542	53,897	50,380	51,825
29 382.4		10,981 0	11,033 0	11,084	11, 1 36 0	11,188 0	11,240	11,291	11,343	11.395	11,447	11,499	11,550	11,602	11,291
30 389.4		0	0	0	0	0	0	14 0	21 0	28 0	34 0	41 0	48 0	55 0	19 0
	AIMED WATER TREATMENT PLANT	v	Ü	U	U	U	U	U	U	U	U	U	U	U	U
32 353.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5		0	0	0	0	0	0	0	0	0	Ō	0	0	0	0
34 355.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5 36 374.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5 37 380.5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5		0	0	0	0	0	0	0	0	0 0	0	0	0	0	0
39 389.5		n	0	0	0	0	0	0	0	0	0	0	0	0	0
40 RECL	AIMED WATER DISTRIBUTION PLANT	·	ŭ	·	v	Ü	v	Ü	· ·	Ü	U	U	Ū	U	v
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 355.6 45 366.6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0 Ω	0	0	0	0	0	0	0	0	0	0
47 371.6		0	0	0	0	0	0	0	0	0	0	0	0	0	Ü
48 375.6		0	0	n	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	ő	ŏ	ő	ő	0	ő	ő	Ö	0	0	0	0	0	0
	RAL PLANT									•	v	·		ŭ	
51 353.7	Land & Land Rights	0	0	0	0	0	D	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7 54 390.71	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 391.7	1 Computer Equipment Transportation Equipment	54 0	76	97	121	144	176	208	241	273	306	339	371	448	219
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	0	0	0	υ 0	0	0	0	0	0	0	0	0	0	0
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7	Power Operated Equipment	ő	ŏ	ő	0	Ğ	0	Ö	0	0	0	0	0	0	ő
60 396.7	Communication Equipment	914	914	914	914	914	939	965	990	1,016	1,041	1,066	1,092	1,117	984
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TO	TAL	133,941	135.041	136,141	137,242	138,344	139,424	140,301	141,387	142,473	143,012	144,100	145,188	140,789	139,799
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		•	-	-	3	•		•	3	-	,	3	,	Ü	•

Test Year Average balance

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

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

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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	SIBLE PLANT	_									0	0	0	0	0
2 351.1 3 352.1	Organization Franchises	0 78	0 78	0 79	0 79	0 80	0 80	0 80	0 81	0 81	82	82	83	83	80
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CTION PLANT	v	Ū	•	Ů	ŭ	Ü	·	Ü	Ü	•				
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	1,095	1,120	1,145	1,114	1,139	1,164	1,132	1,157	1,182	1,150	1,175	1,200	1,168	1,149
8 355.2 9 360.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 361.2	Collection Sewers - Force Collection Sewers - Gravity	35,733 43,449	35,938	36,143	35,731	35,948	36,165	35,766	35,995	36,223	35,836	36,077	36,318	35,944	35,986
11 362.2	Special Collecting Structures	43,449	43,712 0	43,975 0	44,237 0	44,500 0	44,762 0	45,025 0	45,288 0	45,550 0	45,8 13 0	46,075 0	46,338 0	46,601 0	45,025 0
12 363.2	Services to Customers	ő	D	ő	0	0	0	0	0	0	ő	0	0	ő	0
13 364.2	Flow Measuring Devices	ō	Ö	ő	Ö	Ö	ō	ŏ	ŏ	ŏ	Ö	ŏ	ő	ŏ	ō
14 365.2	Flow Measuring Installations	16	18	20	22	24	26	28	30	32	34	36	38	40	28
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	M PUMPING PLANT		_	_		_	_		_	_	_	_	_	_	_
17 353.3 18 354.3	Land & Land Rights Structures & Improvements	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	22,001	22,095	22,189	22,283	22,378	22,472	22,566	22,660	22,755	22,849	22,943	23,037	23,132	22,566
21 371.3	Pumping Equipment	(25,185)	(25,140)	(25,095)	(25,050)	(25,005)	(24,960)	(24.915)	(24,869)	(24,824)	(24,779)	(24,734)	(24,689)	(24,644)	(24,915)
22 389.3	Other Plant & Misc. Equipment	, 0	o o	0	``o´	0	0	o o	o′	` o´	o′	0	0	` o′	0
	MENT AND DISPOSAL PLANT														
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 354.4 26 355.4	Structures & Improvements	0	0	0	1	1	2	3	5	6	8 0	10	12 0	14	5
26 333.4	Power Generation Equipment Treatment & Disposal Equipment	50,380	0 50,810	0 51,239	v	62.007	0 52,526	0 #2.0FF	0 53,385	53,814	54,243	0 54,672	55,101	0 55,530	52,955
28 381.4	Plant Sewers	11,602	11,654	11,706	51,668 11,757	52,097 11,809	11,861	52,955 11,913	11,964	12,016	12,068	12,120	12,171	12,223	11,913
29 382.4	Outfall Sewer Lines	55	62	69	76	83	90	96	103	110	117	124	131	138	96
30 389.4	Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	0	0	0	0	0	0
31 RECLA	IMED WATER TREATMENT PLANT														
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5 36 374.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	U N	0	0	0	0	0	0	0	n	0	0	0
38 381.5	Plant Sewers	0	0	0	n	0	0	0	0	ű	ő	ő	õ	Ď	ō
39 389.5	Other Plant & Misc. Equipment	0	0	ő	0	0	ő	0	ŏ	ő	Ō	0	0	0	0
40 RECLA	MED WATER DISTRIBUTION PLANT	_	-	_	-	_									
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6 46 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	ñ	0	ñ	0	0
47 371.6	Pumping Equipment	0	0	0	0	0	0	n	ő	0	Ö	ő	ő	ō	0
48 375.6	Reuse Transmission & Distr. Sys.	0	n	ő	o o	0	ŏ	0	Ō	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	ō	Ō	0	0	0	0	0	0	0	0	0	0	0
50 GENER	RAL PLANT												_	_	
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	0	0	0	0	0 775	0 865	0 956	0 1,049	0 1,144	1,242	1,342	1,443	1,546	972
54 390.71 55 391.7	Computer Equipment Transportation Equipment	448 0	525 0	605 0	689 0	775	0	950	1,049	0	0	1,542	0	0	0
56 392.7	Stores Equipment	0	0	0	0	0	0	0	ő	ő	ŏ	õ	0	Ö	0
57 393.7	Tools, Shop & Garage Equipment	ő	ő	0	ŏ	ő	ŏ	Õ	0	0	0	0	0	0	0
58 394.7	Laboratory Equipment	0	Ō	0	ō	0	0	0	0	0	0	0	0	0	0
59 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	1,117	1,143	1,168	1,193	1,219	1,244	1,269	1,295	1,320	1,346	1,371	1,396	1,422	1,269 0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0
62 398.7	Other Tangible Plant	0	0	0	0	0	0	U	U	U	U	U	U	U	U
63 TO	TAL.	140,789	142,014	143,241	143,800	145,047	146,296	146,876	148,142	149,409	150,009	151,293	152,580	153,196	147,130
64		0	0	0	0	0	0	0	0	0	0	0	0	0	0
04	Subtotal Land & Land Rights	U	U	U	U	U	U	U	J	J	v	J	v	U	U

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

Florida Public Service Commission

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

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
1.1		Water	Sewer
Line	Documents there	Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin June 3	u, 2004 in accordance with PSC Am	endatory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		
•	12,01701 Dalatico		
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance		
	1000		
4.4	1996		
11	Additions		
13	Adjustments 12/31/96 Balance		
13	12/31/90 Balance		
	1997		
14	Additions		
	Adjustments		
16	12/31/97 Balance	_	
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance		
00	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance		

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

Florida Public Service Commission

2 of 2

Schedule: A-11 Jungle Den Page: Docket No. 060368-WS Projected Test Year Ending 12/31/07 Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

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

	(1)	(2)	(3)
	, ,	Water	Sewer
.ine		Year End	Year End
Vo.	Description	Balance	Balance
ne b	alances for this system begin June 30,	, 2004 in accordance with PSC Ar	nendatory Order
	2000		
23	Additions		
24 24	Adjustments		
25	12/31/00 Balance		<u> </u>
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	10,649	131,79
	2004		
35	Additions	0	(
36	Adjustments	0	
37	12/31/04 Balance	10,649	131,790
	2005		
38	Additions	0	2,272
39	Adjustments	0	
40	12/31/05 Balance	10,649	134,06
	2006		
41	Additions	0	(
42	Adjustments	0	
43	12/31/06 Balance	10,649	134,06
	2007		
44	Additions	0	
45	Adjustments	0	
46	12/31/07 Balance	10,649	134,06

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

28

Total Sewer CIAC

Docket No. 060368-WS

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

Schedule: Page:

134,065

A-12 1 of 5

Preparer: Robert M. Griffin

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

132,868

	(1)	(2) Historica	(3) al Base Ye	(4) ear 20 05	(5) Interme	(6) ediate Yea	(7) r 2 006	(8)	(9) ed Rate Ye	(10) ar 20 07
Line	;	Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:				J					
1	Water Treatment Equipment	10,005	0.00%	0	10,005	0.00%	0	10,005	0.00%	0
2	Meter Fees	493	0.00%	0	493	0.00%	0	493	0.00%	0
3	Main Extension Charge	150	0.00%	0	150	0.00%	0	150	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	10,649	-	0	10,649	-	0	10,649	-	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	10,649	-	0	10,649		0	10,649	-	0
	SEWER						4			
	Cash CIAC:						ı			
13	Treatment & Disposal Equipment	131,813	0.00%	0	132,413	0.00%	0	132,413	0.00%	0
14	Other	0	0.00%	0	. 0	0.00%	0	0	0.00%	Ö
15	Main Extension Charge	704	0.00%	0	1,001	0.00%	0	1,001	0.00%	Ō
16	Service Installation Fees	350	0.00%	0	650	0.00%	0	650	0.00%	0
17	Total Cash CIAC	132,868	-	0	134,065	_	0	134,065	-	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%	Ō
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

134,065

0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission A-12

Schedule: Page:

2 of 5 Preparer: Robert M. Griffin

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

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

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: Page: A-12 3 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER							•							
	Cash CIAC:													40.005	40.005
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005		10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150 0	150 0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	U	U
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
	Property CIAC:													0	
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
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	•	0
10	Hydrants	0	0	0	0	0	0	0	0	0	U	U	Ü	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
	SEWER														
	Cash CIAC:						104 110	400 440	400 440	132,413	132,413	132,413	132,413	132,413	131,813
	Treatment & Disposal Equipment	131,113	131,113	131,113	131,113	131,113	131,113	132,413 0	132,413 0	132,413	132,413	132,413	132,413		0
14	Other	0	0	0	0 679	0 679	0 679	679	679	679	679	679	679		704
15	9	679	679	679		0	0/9	650	650	650	650	650	650		350
16	Service Installation Fees	0	0	0	0	U	U	650	650	030	030	000			
17	Total Cash CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0		0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0		0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0		0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	•	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	-	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	-	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	-	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	-	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	131,793	131,793	131,793	131,793	131,793	131,793	133,743	133,743	133,743	133,743	133,743	133,743	134,065	132,868

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission A-12

Schedule: Page:

4 of 5 Robert M. Griffin Preparer:

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493	493	493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
	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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413
14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jungle Den

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12 Page: 5 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun_	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
	Water Treatment Equipment	10,005	10,005	10,005	10,005	10.005	10,005	10,005	10,005	10,005	10,005	10,005	10,005		10,005
2	Meter Fees	493	493	493	493	493	493	493	493	493	493	493	493		493
3	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150		150
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
	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	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649	10,649
	SEWER														
40	Cash CIAC:	100.110													
	Treatment & Disposal Equipment	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413	132,413
14	Other	0	0	0	0	0	0	0	0	0	0	0	0		0
		1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
16	Service Installation Fees	650	650	650	650	650	650	650	650	650	650	650	650	650	650
17	Total Cash CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	ő	0	o o	0	0	0
20	Collection Sewers- Gravity	0	0	0	ō	0	ō	0	Ô	ő	0	Ô	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	Ď	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	Ô	0	ő	0	0	ñ	0
23	Pumping Equipment	0	0	0	0	0	ō	0	0	0	Ö	0	0	ñ	0
24	Reuse Services	0	0	0	Ō	0	0	0	ő	ő	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	Ö	Ö	ŏ	0	0	ő	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	o	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	Ō	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065	134,065

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

Florida Public Service Commission

Junale Den Docket No. 060368-WS Schedule: A-13 Page:

1 of 2

Projected Test Year Ending 12/31/07

Robert M. Griffin Preparer:

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 200	4 in accordance with PSC Ar	nendatory Order
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance		
5 6 7	1994 Additions Adjustments 12/31/94 Balance		
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance		
14 15 16	1997 Additions Adjustments 12/31/97 Balance		
17 18 19	1998 Additions Adjustments 12/31/98 Balance		
20 21 22	1999 Additions Adjustments 12/31/99 Balance		

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

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Schedule: A-13

Page: 2 of 2

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30), 2004 in accordance with PSC Am	endatory Order
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	0000		
22	2003 Additions		
32 33	Additions Adjustments		
34	06/30/04 Amend. Order Balance	6,459	66,026
54	00/30/04 Amend. Order Balance	0,439	00,020
	2004		
	Additions	169	3,337
36	Adjustments	0	0
37	12/31/04 Balance	6,628	69,363
	2005		
38	Additions	338	6,713
39	Adjustments	0	0
40	12/31/05 Balance	6,966	76,076
	2006		
41	2006 Additions	378	6,255
42	Adjustments	0	ზ,∠55 0
43	12/31/06 Balance	7,344	82,330
70		7,044	02,330
	2007		
44	Additions	378	6,128
45	Adjustments	0	0
46	12/31/07 Balance	7,722	88,459

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jungle Den

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page:

A-14 1 of 5

Preparer:

Robert M. Griffin

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

lf a	projected	vear is employed.	provide breakdown	for test year, base	year and intermediate year also.

	(1)	(2)	(3)	(4)	intermediate ye (5)	(6)	(7)	(8)	(9)	(10)
	, , ,		al Base Ye			diate Yea			d raté Ye	
Line		Adjusted	Non-Use	ed & Useful	Adjusted	Non-Us	ed & Useful	Adjusted	Non-Us	ed & Useful
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash						· · · · · · · · · · · · · · · · · · ·			
1	Water Treatment Equipment	6,363	0.00%	0	6,692	0.00%	0	7,042	0.00%	0
2	Meter Fees	410	0.00%	0	434	0.00%	0	459	0.00%	0
3	Main Extension Charge	24	0.00%	0 !	28	0.00%	0	32	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	6,797	-	0	7,154	-	0	7,533	-	0
	Property						ľ			
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	6,797	-	0	7,154	-	0	7,533		0
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	72,696	0.00%	0	79,224	0.00%	0	85,318	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	15	0.00%	0	34	0.00%	0	57	0.00%	0
16	Service Installation Fees	0	0.00%	0	4	0.00%	0	20	0.00%	0
17	Total Cash	72,711	-	0	79,263	-	0	85,395	•	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	72,711	-	- 0	79,263	-	0	85,395		0

Test Year Average Balance Jungle Den Docket No. 060368-WS Test Year Ending 12/31/05

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.

Ca 1 Wa 2 Me 3 Ma 4 Se 5	Description IATER ash dater Treatment Equipment eter Fees ain Extension Charge ervice Installation Fees Total Cash operty st Reservoirs & Standpipes	12/31/04 0 0 0 0 0	0 0 0 0	Feb 0 0 0 0 0	Mar 0 0 0	0 0 0	May 0 0	Jun 0	Jul 0	Aug 0	Sep 0	Oct 0	Nov 0	Test Year End Dec	Average Balance
Ca 1 Wa 2 Me 3 Ma 4 Se 5	ash fater Treatment Equipment leter Fees alin Extension Charge ervice Installation Fees Total Cash	0 0 0	0 0 0	0 0	0 0	0			0	0	0	0			
1 Wa 2 Me 3 Ma 4 Se 5	later Treatment Equipment leter Fees ain Extension Charge ervice Installation Fees Total Cash	0 0 0	0 0 0	0 0	0 0	0			0	0	0	0	•		
2 Me 3 Ma 4 Se 5	eter Fees ain Extension Charge ervice Installation Fees Total Cash	0 0 0	0 0 0	0 0	0 0	0			0	0	0	0	n		
3 Ma 4 Se 5 Pro 6 Dis	ain Extension Charge ervice Installation Fees Total Cash roperty	0	0	0	0		0			-	•		U	0	0
4 Se 5 Pro 6 Dis	ervice Installation Fees Total Cash	0	0			0		0	0	0	0	0	0	0	0
5 Pro 6 Dis	Total Cash			0	0		0	0	0	0	0	0	0	0	0
Pro 6 Dis	roperty	0	0			0	0	0	0	0	0	0	0	0	0
6 Dis				0	0	0	0	0	0	0	0	0	0	0	0
	st Reservoirs & Standpipes														
7 T&		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BD Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ervices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	eters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Hy	ydrants	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	ō	0	0	0	0	0	0
	EWER														
Cas															
	eatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Oth		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ain Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Ser	ervice Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pro	operty														
18 Stru	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Col	llection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Col	llection Sewers- Gravity	0	0	0	0	0	0	0	ñ	Ô	ň	o	Õ	0	0
21 Ser	rvices to Customers	0	0	0	0	0	0	0	n	ñ	ň	Ô	0	0	0
22 Lift	t Stations	0	0	0	Ô	0	0	Ô	0	0	0	0	0	0	0
23 Pur	mping Equipment	0	0	0	0	ñ	o o	Õ	0	0	0	0	0	0	0
	use Services	0	0	0	0	0	0	0	0	0	0	0	U	0	U
	use Transmission & Dist Mains	n	0	0	0	0	0	D	0	0	0	0	0	0	0
26 Oth	ner Plant Misc Equip	ŏ	ō	0	0	0	0	0	0	0	0	0	0 0	0	0 0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer		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.

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
	Water Treatment Equipment	6,208	6,234	6,260	6,286	6,311	6,337	6,363	6,389	6,415	6,441	6,466	6,49		6,363
2	Meter Fees	397	399	401	404	406	408	410	412	414	416	418	42		410
	Main Extension Charge	23	23	23	24	24	24	24	25	25	25	25	2		24
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	,	0 0	0
5	Total Cash	6,628	6,656	6,684	6,713	6,741	6,769	6,797	6,825	6,853	6,882	6,910	6,93	8 6,966	6,797
	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	ō	0		0 0	0
12	Total Water	6,628	6,656	6,684	6,713	6,741	6,769	6,797	6,825	6,853	6,882	6,910	6,93	8 6,966	6,797
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	69,355	69.910	70,465	71,020	71,575	72,130	72,690	73,250	73,811	74,371	74,931	75,49	2 76,052	72,696
14	Other	0	0	0	0	0	0	0	0	0	0	0		0 0	0
15	Main Extension Charge	8	9	10	11	13	14	15	16	18	19	20	2	1 23	15
	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0		0 0	0
17	Total Cash	69,363	69,919	70,475	71,031	71,587	72,143	72,705	73,267	73,828	74,390	74,952	75,51	3 76,076	72,711
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0		0 0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0		0 0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0		0 0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0		0 0	0
	Lift Stations	0	0	0	0	0	0	0	٥	0	0	0		0 0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0		0 0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0		0 0	0
_	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0		0 0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0		0 0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0		0 0	0
28	Total Sewer	69,363	69,919	70,475	71,031	71,587	72,143	72,705	73,267	73,828	74,390	74,952	75 ,51	3 76,076	72,711

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	6,518	6,547	6,576	6,605	6,634	6,663	6,692	6.721	6,751	6,780	6,809	6,838	6,868	6,692
2	Meter Fees	422	424	426	428	430	432	434	436	438	441	443	445		434
3	Main Extension Charge	26	26	27	27	27	27	28	28	28	29	29	29	29	28
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	6,966	6,997	7,028	7,060	7,091	7,122	7,154	7,186	7,217	7,249	7,281	7,312	7,344	7,154
	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	6,966	6,997	7,028	7,060	7,091	7,122	7,154	7,186	7,217	7,249	7,281	7,312	7,344	7,154
	SEWER														
	Cash														
	Treatment & Disposal Equipment	76,052	76,604	77,156	77,708	78,259	78,761	79,263	79,765	80,267	80,768	81,270	81,772	82,274	79,224
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	23	25	27	29	31	32	34	36	38	40	42	44	45	34
16	Service Installation Fees	0	0	0	0	0	1	3	4	6	7	9	10	11	4
17	Total Cash	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	Ô	ō	0	0	0	0	n
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	ñ	ŏ	ő	0	0	0	0
21	Services to Customers	0	0	0	0	0	Ď	0	n	0	ň	n	0	0	0
22	Lift Stations	0	0	0	0	0	0	ů.	0	0	0	Ô	0	0	0
23	Pumping Equipment	0	0	0	n	0	0	n	0	0	0	0	0	0	U
24	Reuse Services	0	0	0	Ö	ñ	0	ñ	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	o o	0	0	n	0	0	0	0	0	0	•
	Other Plant Misc Equip	0	0	Ō	Ö	ő	0	0	0	0	0	0	0	0	0 0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	76,076	76,629	77,183	77,736	78,290	78,795	79,300	79,805	80,310	80,815	81,320	81,825	82,330	79,263

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: Page:

lule: A-14 5 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	6,868	6,897	6,926	6,955	6,984	7,013	7,042	7,071	7,101	7,130	7,159	7,188	7,217	7,042
2	Meter Fees	447	449	451	453	455	457	459	461	463	465	467	469	471	459
3	Main Extension Charge	29	30	30	31	31	31	32	32	32	33	33	33	34	32
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	7,344	7,375	7,407	7,438	7,470	7,501	7,533	7,564	7,596	7,627	7,659	7,690	7,722	7,533
	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
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	_	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	7,344	7,375	7,407	7,438	7,470	7,501	7,533	7,564	7,596	7,627	7,659	7,690	7,722	7,533
	SEWER Cash														
13	Treatment & Disposal Equipment	82,274	82,781	83,288	83,796	84,303	84,811	85,318	85,825	86,333	86,840	87,348	87,855	88,362	85,318
14		02,214	02,761	03,200	03,790	04,303	04,011	00,516	05,025	00,333	00,040	0,540	07,000		05,510
15		45	47	49	51	53	55	57	58	60	62	64	66		57
	Service Installation Fees	11	13	14	16	17	19	20	21	23	24	26	27		20
17	Total Cash	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	•	Ů	0	ŏ	0	0	0	0	0	0	0	0	0	0	0
20		0	0	ō	ō	0	0	0	0	0	0	0	0	0	0
21	•	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	ő	Ô	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	, , ,	Ô	0	Ô	0	0	0	0	٥	0	0	0	0	0	0
25		0	Õ	ō	0	0	0	0	0	0	0	0	0	0	0
	Other Plant Misc Equip	0	Ö	ō	ō	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	82,330	82,841	83,352	83,862	84,373	84,884	85,395	85,905	86,416	86,927	87,437	87,948	88,459	85,395

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filling 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

Jungle Den Docket No. 060368-WS Projected Test Year Ending 12/31/07 Schedule: A-16 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

48

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Preparer: Robert M. Griffin

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

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits

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

	(1)	(2)	(3)	(4)
ine		Historical Test Year 2005	Intermediate Year	Projected Rate Ye
۷o.	Description	Average	2006	2007
	Balance Sheet Accounts	Average	Average	Average
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1 721 624
2	Allowance for Bad Debts	(193,973)	(28,531)	1,731,634
3	Temporary Investments	27,141	581	(35,533)
4	Materials & Supplies	9,893	0	(0) 0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
		,	100,001	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646 110	400.045
9	Accrued Taxes	(255,913)	646,110	409,615
	Accrued Interest	12,822	298,129 14,193	693,933
11	Misc. Current & Accrued Liabilities	444,996		17,385
	The second and the second and second	444,550	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	_1,519,346	803,960	1,200,249
	Allocation for this System: Note: A	Allonation in burning		
14	Allocation Percentage - Water	0.310%	of customers of all sytem	
	Assets Allocated - Water (line 7 x line 14)	6,722	0.310%	0.310%
	Liabilities Allocated - Water (line 12 x line 14)		6,696 4,202	8,463
	Training (IIII 12 X IIIIC 14)	2,009	4,202	4,739
17	Allocation Percentage - Sewer	0.370%	0.370%	0.370%
18	Assests Allocated - Sewer (line 7 x line 17)	8,008	7,976	10,082
19	Liabilities Allocated - Sewer (line 12 x line 17)	2,393	5,005	5,646
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	937	3,042	6.752
21	Sewer	1,116	3,624	8,044
	Other Decides A		,	0,0 ,4
2	Other Regulatory Assets			
22	Water	6,243	5,931	5,307
23	Sewer	6,492	6,167	5,518
	Other Deferred Debits			
	Water	0	0	0
24	**4101			U
	Sewer	5,306	4,638	3,302
24 25	Sewer	5,306	4,638	3,302
	**	5,306 	4,638	3,302 15,782

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

Jungle Den 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.

HISTO	ncar[X] Projected[]		memediale	years, it not all	eady shown.										
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1.056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1.815.677	1.614.863	1.784.975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(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	.,,	0,000	0,101	0.,550	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

Jungle Den 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

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Utility Plant	74.040.794	74.655.534	74,893,273	75.399.796	75,436,181	77,417,336	77.249.303	76.976.721	76,950,257	77.272.592	77,282,592	78.012.592	90.892.592	77,421,505
2	Construction Work in Progress	10.504.654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16.576.655	16.576.655	9.576.655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)		(2,394,720)	(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		•		(05.007)	(10.001)	440.445								
0	Accounts Receivable Customer	1 200 001	1 252 476	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
10	Allowance for Bad Debts	1,208,001 (35,188)	1,353,476 (34,469)	1,404,317 (23,650)	1,259,539 (19,487)	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
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	(21,808) 13,169	(27,403) 20,176	(26,754) 10,842	(31,854) 12,216	(30,098) 17,103	(32,831) 17,707	(29,122)	(29,122) 0	(29,122) 0	(28,531) 12,925
12	Materials & Supplies	0	27,047	10,505	20,071	13,109	20,170	10,042	12,210	17,103	0	0	0	0	12,923
13	Temporary Investments	7,554	0	Ô	0	0	n	n	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											, , ,	* . ,	,		, , ,
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

Jungle Den 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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Utility Plant	90,892,592	94.922.592	94.962.592	95.857.592	95.952.592	96,027,592	97.917.592	97.957.592	98,477,592	99,412,592	99.442.592	99.472.592	100.342.592	97.049.130
2	Construction Work in Progress	90,892,592	5.576,655	5.576.655	95,857,592 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)	, , , , , ,	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)		(2,200,830)
5	Other Fact Addistron	(2,511,104)	(2,231,113)	(2,210,300)	(2,230,331)	(2,235,000)	(2,220,213)	(2,200,030)	(2,101,441)	(2,102,032)	(2,142,003)	(2,123,214)	(2,103,003)	(2,004,430)	(2,200,000)
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	0.000.000	0.000.000			0.000.000	2 000 000	0.000.000	0.000.000	0.000.000	2 222 222	0.000.000	0.000.000	2 000 000
,	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)		(35,533)
11	Accounts Receivable Other	0) o	, o	0	O O) o	O O	` 0	` o´	O O	o o	O O	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	O	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

Jungle Den 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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital				,			,	,	•	,				0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	.0	0	0	0	0	0	0	0	0	0	0	0
Я	Accounts Pavable	1.003.999	55.136	212.005	175.410	141,251	150,167	168,509	77,068	77,898	285.925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1.816.001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2.211,744	0.407,020	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,.02	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14.300	0	0	- 0	0	0	0	0	6,600
		14,300	14,500	14,300	14,300	14,300	14,300								0,000
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25.018.316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58.493.670	59.163.834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Jungle Den 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.

Florida Public Service Commission

Schedule: A-19 Page:

2 of 3 Robert M. Griffin Preparer:

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued												(= = 10 000)	(4.040.000)	E 000 00E
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)		5,660,295 (14,099,257
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														U
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
	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
0	Accts & Int. Payable-Assoc Cos	1,407,620	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
40	Customer Deposits	COE EC.7	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
10 11		625,567				124,128	233.054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)		7.730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,363	17,300	17,303	17,363	17,303	17,505	1-7,135
13	Accrued Dividends	504 40D	450.000	170 750	200 105	057.440	400.000	270 002	400.000	351,297	344,148	321,500	356,500	431,500	395,963
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	330,300	431,300	393,303
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves		0	0	0	0	0	0	0	0	0	0	0	0	0
_															
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)		(11,007,509
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	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63.698.369	65.258.815	66,350,585	66.605.227	67,659,135	68.395,181	69.240.798	69.056.228	69,670,621	76.148.948	67.071.283

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Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Jungle Den 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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued				00,110,110	001.0.1,0			00,121,110	02,70	00,100,100				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	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,046,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400.000	400.000	400.000	400.000	400.000	400,000	400,000	400,000	400,000	400,000	400,000	400.000	409,615
9	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							,	11,000	1.,000		**,000	,	,004	0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					···										
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76.913.656	76,986,093	76,711,063	78,446,180	78.088.395	78,319,868	79.133.162	78.850.884	78,534,934	79,162,759	77,668,892

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Jungle Den NET OPERATING INCOME

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
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
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Net Depreciation Expense - Water	B-13	83
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Schedule of Water Net Operating Income

Jungle Den Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

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Page: Preparer:

Jack Schreyer

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	18,241	71	18,312	421	18,733	0	18,733	51,436	70,169	B-4
2	Operation & Maintenance	37,903	988	38,891	2,585	41,475	17,375	58,850	760	59,610	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	368	368	505	873	715	1,588	0	1,588	B-13
4	Amortization	0	0	0	624	624	0	624	0	624	B-3
5	Taxes Other Than Income	1,554	0	1,554	269	1,822	853	2,675	2,315	4,990	B-15
6	Provision for Income Taxes	(8,184)	(532)	(8,716)	(1,465)	(10,182)	(7,372)	(17,553)	18,586	1,032	C-1
7	OPERATING EXPENSES	31,273	824	32,096	2,517	34,614	11,571	46,185	21,660	67,845	
8	NET OPERATING INCOME	(13,032)	(753)	(13,784)	(2,097)	(15,881)	(11,571)	(27,452)	29,776	2,324	
9	RATE BASE	0	16,661	16,661	6,295	22,956	11,876	34,832		34,832	A-1
10	RATE OF RETURN	-	=	-82.74%						6.67%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Schedule: Page: B-2 1 of 1

Preparer:

Jack Schreyer

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

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	43,424	(187)	43,237	520	43,757	0	43,757	76,492	120,249	B-4
2	Operation & Maintenance	48,524	1,464	49,988	(3,322)	46,667	8,484	55,150	1,130	56,280	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	6,209	6,209	765	6,975	2,041	9,015	0	9,015	B-14
4	Amortization	0	0	0	649	649	0	649	0	649	B-3
5	Taxes Other Than Income	10,032	0	10,032	(1,441)	8,590	470	9,061	3,442	12,503	B-15
6	Provision for Income Taxes	(6,192)	(2,007)	(8,199)	(663)	(8,861)	(4,576)	(13,437)	26,403	12,966	C-1
7	OPERATING EXPENSES	52,363	5,667	58,031	(4,011)	54,020	6,418	60,438	30,975	91,413	
8	NET OPERATING INCOME	(8,939)	(5,854)	(14,793)	4,531	(10,263)	(6,418)	(16,681)	45,517	28,836	
9	RATE BASE	0	307,679	307,679	4,593	312,272	36,890	349,162		349,162	A-2
10	RATE OF RETURN	-	=	-4.81%					:	8.26%	

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Year Ended: 12/31/2005

Schedule: Page: Preparer:

B-3 1 of 5 Jack Schreyer

Historical [X] Projected []

	(1)		(2)	(3)	(4)
Line No.	Description		Water	Sewer	Supporting Schedules
140.	UTILITY TEST YEAR ADJUSTME	NTS - 2005	- Water	<u> </u>	ochedules
1	A. REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	71	(187)	
3	TOTAL		71	(187)	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	285	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	147	175	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	101	120	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	532	635	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	209_	249	
12	TOTAL		988	1,464	
13					
14	C. DEPRECIATION NET OF AMORTIZ				B-13, B-14
15		ed for PSC approved UPIS balances and PSC lives	706	12,922	
16		C approved balances and rates based on PSC UPIS lives	(338)	(6,713)	
17 18	TOTAL		368	6,209	
19	D. AMORTIZATION				
20	D. AMORTIZATION		0	0	
21	_		0	0	
22	TOTAL				
23	TOTAL		U	0	
24	E. TAXES OTHER THAN INCOME TA	X			B-15
25	Payroll tax adjustment		0	0	2 .0
26	2. Property Tax adjustment for Futi	ure Use plant	Ö	ō	
27	TOTAL	•	0	0	
28					
29	F. INCOME TAXES				
30	 Income tax impact of the adjustr 	ments to per book income	(532)	(2,007)	C-1
31	TOTAL		(532)	(2,007)	
32					
33	TOTAL INCOME ADJUSTMENTS		894	5,480	

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historica! [] Projected [X] Schedule: B-3
Page: 2 of 5
Preparer: Jack Schreyer

Description	Sewer	
1 A. REVENUES 2 Customer growth TOTAL 3 TOTAL 4 1 5 B. OPERATIONS & MAINTENANCE 6 Salaries & Wages - Employees 7 Salaries & Wages - Officers, Exec. 8 Employee Pensions & Benefits 9 Purchased Water / Sewer Treatment 10 Sludge Removal Expense 11 Purchased Power 12 Fuel for Purchased Power 13 Chemicals 14 Materials & Supplies 15 Contractual Services - Engineering 16 Contractual Services - Accounting 17 Contractual Services - Legal 18 Contractual Services - Legal 19 Contractual Services - Legal 19 Contractual Services - Testing 19 Contractual Services - Testing 20 Contractual Services - Testing 21 Rental of Equipment 22 Rental of Equipment 23 Transportation Expenses 24 Insurance - Vehicle 25 Insurance - Ceneral Liability 26 Reg. Comm. Exp Rate Case Amort. 37 Reg. Comm. Exp Rate Case Amort. 38 Adj. for increase in liability and proprious paid in proprosocions of the propositions of the program of the proprosocions of the propositions of the proposition of the propos		Schedules
Customer growth TOTAL 421 B. OPERATIONS & MAINTENANCE 6. Salaries & Wages - Employees 7. Salaries & Wages - Employee 8. Employee 8. Employee Pensions & Benefits 7. Adjustment for open positions 7. Salaries & Wages - Employee 8. Employee Pensions & Benefits 7. Adjustment for open positions 8. Employee Pensions & Benefits 7. Adjustment for open positions 8. Salaries 8. Wages - Officers, Exec. 8. Employee Pensions & Benefits 7. Adjustment for open positions 8. Salaries 8. Wages - Officers, Exec. 8. Employee Pensions & Salaries 8. Wages - Officers, Exec. 8. Employee Pensions & Salaries 8. Wages - Officers, Exec. 8. Employee Pensions & Salaries 8. Wages - Officers, Exec. 8. Employee Pensions & Salaries 8. Wages - Officers, Exec. 8. Employee Pensions & Salaries 8. Adjustment for open positions 8. 3,831 Adjustment for open positions 9. Adjustment for popen fines 9. Adjustment for popen positions		E-2, E-13
TOTAL B. OPERATIONS & MAINTENANCE Salaries & Wages - Employees Salaries & Wages - Officers, Exec. Employee Pensions & Benefits Purchased Water / Sewer Treatment Siudge Removal Expense Adjustment for open positions Adjustment for open position for positi	520	E-2, E-13
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20 Contractual Services - Other Adj. for changes occurring due to moving the call center from Florida to Cary, NC 21 Rental of Building/Real Prop. Change in the admin/operations office rent. 16 22 Rental of Equipment Adj. for fluctuation for the rental of equipment that is volatile from year to year. 23 Transportation Expenses Adj. for the new procedure that transfers a portion of transportation cost to capital. 24 Insurance - Vehicle Adj. for the new procedure that transfers a portion of transportation cost to capital. 25 Insurance - General Liability Adj. for increase in liability with additional UPIS 99 26 Insurance - Workman's Comp. Adj. for decrease related to open positions. (68) 27 Insurance - Other Adj. for volatile charges from year to year. (33) 28 Advertising Expense Adj. for additional advertising for open positions and customer notices for NOV's 29 Reg. Comm. Exp Rate Case Amort. None 0 30 Reg. Comm. Exp Rate Case Other Adj. for improved delinquencies (514) 31 Bad Debt Expense Adj. for various additional expenses (i.e. cellular 3,352	(252)	
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transportation cost to capital. 25 Insurance - General Liability Adj. for increase in liability with additional UPIS 99 26 Insurance - Workman's Comp. Adj. for decrease related to open positions. (68) 27 Insurance - Other Adj. for volatile charges from year to year. (33) 28 Advertising Expense Adj. for additional advertising for open positions and customer notices for NOV's 29 Reg. Comm. Exp Rate Case Amort. None 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. for improved delinquencies (514) 32 Miscellaneous Expense Adj. for various additional expenses (i.e. cellular 3,352	(1,460)	
26 Insurance - Workman's Comp. Adj. for decrease related to open positions. (68) 27 Insurance - Other Adj. for volatile charges from year to year. (33) 28 Advertising Expense Adj. for additional advertising for open positions and customer notices for NOV's 29 Reg. Comm. Exp Rate Case Amort. None 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. for improved delinquencies (514) 32 Miscellaneous Expense Adj. for various additional expenses (i.e. cellular 3,352	(56)	
27 Insurance - Other Adj. for volatile charges from year to year. (33) 28 Advertising Expense Adj. for additional advertising for open positions and customer notices for NOV's 29 Reg. Comm. Exp Rate Case Amort. 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. for improved delinquencies (514) 32 Miscellaneous Expense Adj. for various additional expenses (i.e. cellular 3,352	94	
Adj. for additional advertising for open positions and customer notices for NOV's Page Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Rate Case Other Rone Reg. Comm. Exp Rate Case Amort. Rone Reg. Comm. Exp Rate Case Other Rone Reg. Comm. Exp Rate Case Other Rone Reg. Comm. Exp Rate Case Other Rone Reg. Comm. Exp Rate Case Amort. Rone Reg. Comm. Exp Rate Case Other Rone Rone Reg. Comm. Exp Rate Case Other Rone Rone Rone Rone Rone Rone Rone Rone	(92)	
29 Reg. Comm. Exp Rate Case Amort. None 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. for improved delinquencies (514) 32 Miscellaneous Expense Adj. for various additional expenses (i.e. cellular 3,352	(70)	
30Reg, Comm. Exp Rate Case OtherNone031Bad Debt ExpenseAdj. for improved delinquencies(514)32Miscellaneous ExpenseAdj. for various additional expenses (i.e. cellular3,352	(0)	
31 Bad Debt Expense Adj. for improved delinquencies (514) 32 Miscellaneous Expense Adj. for various additional expenses (i.e. cellular 3,352	0	
32 Miscellaneous Expense Adj. for various additional expenses (i.e. cellular 3,352	0	
	(203)	
phones, long distance charges, relocation charges, seminars, travel, and fines.	3,425	
33 Non-recurring 2005 Bonus True-up 38	45	
34 Purchased Power Rate Increase Pass Through 72	450	
35 Non-recurring 2005 Miscellaneous Expense reclassifications3	3_	
36 TOTAL 2,585	(3,322)	
37		
38 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)		B-13, B-14
39 Depreciation expense adjusted for plant additions and retirements 545	307	
40 CIAC amortization adjusted for additional contributions (40)	458	
41 TOTAL 505 42	765	

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

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

Jack Schreyer

	(1)	(2)	(3)	(4)
Line No.	Description	2006 Water	2006 Sewer	Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	624	649	
45	- To record annual amortization of regulatory assets per 1-30-2/2/100 Afficilitatory Order	624 0		
46	TOTAL	624	649	
47	TOTAL	024	649	
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	RAF on revenue from customer growth and rate index	19	23	D -13
50	Payroll tax adjustment	320	(325)	
51	Property taxes associated with plant additions	(71)	(1,139)	
52	Property Tax adjustment for Future Use plant	(''')	(1,135)	
53	TOTAL	269	(1,441)	
54		203	(1,441)	
55	F. INCOME TAXES			C-1
56	Income tax impact of the adjustments to per book income	(1,465)	(663)	0-1
57	TOTAL			
		(1,400)	(003)	
	TOTAL INCOME ADJUSTMENTS	2 039	(3.402)	
57 58 59	TOTAL INCOME ADJUSTMENTS	(1,465)	(3,492	_

Florida Public Service Commission

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

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

Description Processing	Line	(1)		(2) 2007	(3) 2007	(4) Supporting
1 A. REVENUES						
Counterer growth Counter growth Co			6 - 2007			
TOTAL				_		E-13
B. OPERATIONS & MAINTENANCE			-			
5 B. OPERATIONS & MalntENANCE Adj. to include filling open positions and to add 9,936 (391) 7 Salaries & Wages - Employees Adj. to include filling open positions and to add (56) (93) 8 Employee Pensions & Benefits Adj. to Include filling open positions and to add (56) (93) 9 Purchased Weter / Sever Treatment Adj. to Tollan, alloced by ERCs, increase is 8,35% 1,888 131 10 Sludge Removal Expense Adj. to Tollan, alloced by ERCs, increase is 4,219% 20 1,587 11 Purchased Power Adj. to Tollan, alloced by ERCs, increase is 4,219% 3 225 12 Fuel for Furchased Power Adj. to Tollan, alloced by ERCs, increase is 4,219% 3 225 14 Materias & Supplies Adj. to Tollan, alloced by ERCs, increase is 4,219% 3 225 15 Contractual Services - Accounting Adj. to Tollan, alloced by ERCs, increase 0,727% 3 113 16 Contractual Services - Accounting Adj. to Tollan, alloced by ERCs, increase 0,727% 59 13 17 Contractual Services - Mint Fees Adj. to Tollan, alloced by ERCs, increase 0,737% 55 28 18 Contractual Services - Other Adj. to Tollan, alloced by ERCs, increas		TOTAL		0	U	
Salaries & Wages - Employees Adj. to Include filling open positions and to add 9,936 (391)		B OPERATIONS & MAINTENANCE				B-5. B-6
Employee Pensions & Benefits Agl, to Include filling open positions and to add 561 755			Adj. to include filling open positions and to add	9,936	(391)	,
Purchased Water / Sewer Treatment Adj. to 'Orjana, allocated by ERCs, increase is 8.536% 1,688 131			Adj. to include filling open positions and to add	(56)	(93)	
Total						
Sludge Removal Expense	9	Purchased Water / Sewer Treatment		1,688	131	
11 Purchased Power	40	Olyate - Demonstrate - Francisco		0	4 507	
Fuel for Purchased Power				-		
13						
Materials & Supplies						
15						
17	15		Adj. to '07plan, alloc'd by ERCs, increase 0.757%	12	35	
18	16	Contractual Services - Accounting				
19						
Contractual Services - Other		=				
21 Rental of Building/Real Prop. Adj. to '07olan, alloc'd by ERCs, Increase 1.755% 32 12						
Rental of Equipment						
Transportation Expenses						
Insurance - Vehicle		· ·				
Section Surance - General Liability						
Insurance - Other				30	27	
Adj. to 1/70 plan, allocated by ERCs. 2 0 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 0 Reg. Comm. Exp Rate Case Other None 0 0 0 Reg. Comm. Exp Rate Case Other None 0 0 0 Roll Bad Debt Expense Adj. to 1/70 plan, allocated by ERCs. Anticipated 193 (100) Reduction of delinquencies in 2007. Miscellaneous Expense Adj. to 1/70 plan, allocated by ERCs. Anticipated 193 (100) Reg. Comm. Exp Rate Case Other None 193 193 146 Reg. Comm. Exp Rate Case Amort. 194 163 Contractual Services - Other Customer Call Center conversion 1927 1,106 Reg. Comm. Exp Rate Case Amort. 194 163 Contractual Services - Other Customer Call Center conversion 1927 1,106 Reg. Comm. Exp Rate Case Amort. 194 17,375 8,484 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) 17,375 8,484 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) 194 194 194 194 194 194 194 194 194 194	26	Insurance - Workman's Comp.				
Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12						
Reg. Comm. Exp Rate Case Other None						
Bad Debt Expense						
reduction of delinquencies in 2007. Miscellaneous Expense Adj. to '07plan, alloc'd by ERCs, increase 2.571% 39 46 Non-recurring 2005 Bonus True-up 39 46 Purchased Power Rate Increase Pass Through 74 463 Contractual Services - Other Customer Call Center conversion 927 1,106 Reg. Comm. Exp Rate Case Amort. 2,130 2,543 Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (83) (99) TOTAL (83) (99) C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) (90) C. Depreciation expense adjusted for plant additions and retirements 715 1,914 CIAC amortization adjusted for additional contributions (0) 127 TOTAL (10) NORTIZATION (10) (10) (10) (10) (10) (10) (10) (10)				-	_	
32 Miscellaneous Expense Adj. to '07plan, alloc'd by ERCs, increase 2.571% 906 993 33 Non-recurring 2005 Bonus True-up 39 46 34 Purchased Power Rate Increase Pass Through 74 463 35 Contractual Services - Other Customer Call Center conversion 927 1,106 36 Reg. Comm. Exp Rate Case Amort. 2,130 2,543 37 Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (83) (99) 38 TOTAL 17,375 8,484 39 TOTAL 17,375 8,484 39 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) 8,191 1,914 41 Depreciation expense adjusted for plant additions and retirements 715 1,914 42 CIAC amortization adjusted for additional contributions 0 0 127 45 D. AMORTIZATION 0 0 0 0 47 - 0 0 0 0 48 TOTAL 0 0<	31	Dad Debt Expense		(93)	(100)	
Non-recurring 2005 Bonus True-up 39 46 Purchased Power Rate Increase Pass Through 74 463 Schractual Services - Other Customer Call Center conversion 927 1,106 Reg. Comm. Exp Rate Case Amort. 2,130 2,543 Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (83) (99) TOTAL 17,375 8,484 OC. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) 17,375 1,914 Depreciation expense adjusted for plant additions and retirements 715 1,914 CIAC amortization adjusted for additional contributions (0) 127 TOTAL 175 2,041 D. AMORTIZATION 0 0 Amortization adjusted for additional contributions 0 0 TOTAL 0 0 0	32	Miscellaneous Expense		906	993	
Contractual Services - Other			•			
36 Reg. Comm. Exp Rate Case Amort. 2,130 2,543 37 Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (83) (99) 38 TOTAL 17,375 8,484 40 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) B-13, B-14 41 Depreciation expense adjusted for plant additions and retirements 715 1,914 42 CIAC amortization adjusted for additional contributions (0) 127 43 TOTAL 715 2,041 44 - 0 0 45 D. AMORTIZATION 0 0 46 - 0 0 47 - 0 0 48 TOTAL 0 0 50 E. TAXES OTHER THAN INCOME TAX B-15 51 1. RAF on revenue from customer growth and rate index 0 0 52 2. Payroll tax adjustment 821 (36) 53 3. Property taxes associated with plant additions 31 507			•			
Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (83) (99) 17,375 8,484 17,375 8,484 17,375 8,484 17,375 8,484 17,375 8,484 17,375 8,484 17,375 1,914 1,914			Customer Call Center conversion			
TOTAL 17,375 8,484 398 399			0.100			
Section Comparison Compar			ense reclassifications; Gust. Gali Genter conversion			
C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) Depreciation expense adjusted for plant additions and retirements 715 1,914 1,91		TOTAL		17,375	0,404	
Depreciation expense adjusted for plant additions and retirements 715 1,914 1,		C. DEPRECIATION NET OF AMORTIZATION	ON OF CIAC (Used & Useful)			B-13, B-14
TOTAL				715	1,914	
Add D. AMORTIZATION			nal contributions			
D. AMORTIZATION 46 -		TOTAL		715	2,041	
A6		D AMORTIZATION				
A7				0	0	
TOTAL 0 0 0 0 0 0 0 0 0		-				
E. TAXES OTHER THAN INCOME TAX B-15		TOTAL	-			
51 1. RAF on revenue from customer growth and rate index 0 0 52 2. Payroll tax adjustment 821 (36) 53 3. Property taxes associated with plant additions 31 507 54 4. Property Tax adjustment for Future Use plant 0 0 55 TOTAL 853 470 56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576) 60 (7,372) (4,576)	49					
52 2. Payroll tax adjustment 821 (36) 53 3. Property taxes associated with plant additions 31 507 54 4. Property Tax adjustment for Future Use plant 0 0 55 TOTAL 853 470 56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576) 60 (7,372) (4,576) C-1						B-15
53 3. Property taxes associated with plant additions 31 507 54 4. Property Tax adjustment for Future Use plant 0 0 55 TOTAL 853 470 56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) 59 TOTAL (7,372) (4,576) 60 (7,372) (4,576)			rth and rate index			
54 4. Property Tax adjustment for Future Use plant 0 0 55 TOTAL 853 470 56 TOTAL 853 470 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576) C-1 60 TOTAL (7,372) (4,576)			additions			
55 TOTAL 853 470 56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576)						
56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576) 60 (4,576)			- Se plant			
57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576) 60 (4,576)		. 5 17.2		000	710	
58 1. Income tax impact of the adjustments to per book income (7,372) (4,576) C-1 59 TOTAL (7,372) (4,576) 60 ————————————————————————————————————		F. INCOME TAXES				
59 TOTAL (7,372) (4,576) 60			s to per book income	(7,372)	(4,576)	C-1
	59	TOTAL	-			
61 TOTAL INCOME ADJUSTMENTS 11,571 6,419			<u>-</u>			
	61	TOTAL INCOME ADJUSTMENTS	=	11,571	6,419	

Florida Public Service Commission

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

	(1)		(2)	(3)	(4)
Line	· ·		2007	2007	Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment	=	51,436	76,492	
4	OPERATION & MAINTENANCE EXPENSE				
5 6	Bad Debt Adjustment Due To Proposed Rate Increase	_	760	1,130	
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,315	3,442_	
9	, -	- · · · · -			
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		18,733	43,757	
12	Plus Required Revenue Adjustment		51,436	<u>76,492_</u>	
13	Rate Year Revenue at Proposed Rates		70,169	120,249	
14					
15	Less Operating Expenses Before Income Taxes		(66,812)	(78,447)	
16	Less Interest Expense		(682)	(8,193)	
17	Taxable Income	_	2,675	33,609_	
18	Income Tax at Composite Rate of	38.58%	1,032	12,965	
19	Less Income Tax at Present Rates		17,553	13,437	
20					
21	Income Tax Adjustment	_	18,585	26,402	

Test Year Operating Revenues

Florida Public Service Commission

Schedule:

B-4

1 of 1

Jungle Den

Docket No. 060368-WS

Page: Jack Schreyer Schedule Year Ended: 12/31/05 Preparer:

Historical [X] Projected []

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

	(1) WATER		(2)	(3) SEWER	(4)
Line	!	Assault I Description		Association	Davanuas
No.	MATE	Account No. and Description R SALES	Revenues	Account No. and Description SEWER SALES	Revenues
1 2	460	Unmetered Water Revenue		521.1 Flat Rate - Residential	7,014
3	461.1	Metered - Residential	17,601	521.1 Flat Rate - Residential 521.2 Flat Rate - Commercial	7,014
3 4	461.1	Metered - Commercial	425	521.3 Flat Rate - Industrial	
	461.3	Metered - Industrial	425	521.4 Flat Rate - Industrial	
5					
6	461.4	Metered - Public Authorities	0	521.5 Flat Rate - Multi-Family 521.6 Flat Rate - Other	
7	461.5	Metered - Multi-Family	0		25 712
8	462.1	Public Fire Protection	0	522.1 Measured - Residential	35,713 510
9	462.2	Private Fire Protection		522.2 Measured - Commercial	310
10	464	Other Sales - Public Authorities		522.3 Measured - Industrial	
11	465	Irrigation Customers		522.4 Measured - Public Authorities	0
12	466	Sales for Resale		522.5 Measured - Multi-Family	0
13	467	Interdepartmental Sales		523 Other Sales - Public Authorities	
14	475	Unbilled Revenues	0	524 Revenues From Other Systems	
15				525 Interdepartmental Sales	
16				526 Effluent	
17				527 Unbilled Revenues	0
18 19	TOT	AL WATER SALES	18,027	TOTAL SEWER SALES	43,237
20	OTHE	R WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts		531 Sale Of Sludge	
22	471	Misc. Service Revenues	285	532 Forfeited Discounts	
23	472	Rents From Water Property	200	534 Rents From Sewer Property	
24	473	Interdepartmental Rents		535 Interdepartmental Rents	
25	474	Other Water Revenues	0	536 Other Sewer Revenues	0
26		AL OTHER WATER REVENUES	285	TOTAL OTHER SEWER REVENUES	0
27	, 01.		200	. 5 // 12 5 / 2	
28	TOTA	L WATER OPERATING REVENUES	18,312	TOTAL SEWER OPERATING REVENUES	43,237

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

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Historical [X] Projected [X]

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

Schedule: B-5
Page: 1 of 4
Preparer: Jack Schreyer

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	601	Salaries & Wages - Employees	3,279	0	3,279	7,110	3,831	38	7,147	17,083	9,936	39	17,122
2	603	Salaries & Wages - Officers, Exec.	235	0	235	236	2	0	236	181	(56)	0	181
3	604	Employee Pensions & Benefits	919	0	919	1,799	880	0	1,799	2,360	561	0	2,360
4	610	Purchased Water	16,180	0	16,180	16,429	249	0	16,429	18,118	1,688	0	18,118
5	615	Purchased Power	3,571	0	3,571	2,011	(1,559)	72	2,083	2,326	243	74	2,400
6	616	Fuel for Purchased Power	13	0	13	14	1	0	14	17	3	0	17
7	618	Chemicals	300	0	300	249	(52)	0	249	288	39	0	288
8	620	Materials & Supplies	100	0	100	414	314	0	414	490	75	0	490
9	631	Contractual Services - Engineering	292	0	292	524	231	0	524	536	12	0	536
10	632	Contractual Services - Accounting	1,103	0	1,103	691	(412)	0	691	750	59	0	750
11	633	Contractual Services - Legal	2	147	148	1,116	968	0	1,116	1,125	9	0	1,125
12	634	Contractual Services - Mgmt. Fees	3,838	0	3,838	2,343	(1,494)	0	2,343	2,718	375	0	2,718
13	635	Contractual Services - Testing	959	0	959	1,015	56	0	1,015	1,070	55	0	1,070
14	636	Contractual Services - Other	3,620	0	3,620	1,173	(2,447)	0	1,173	1,343	170	927	2,269
15	641	Rental of Building/Real Prop.	137	0	137	153	16	0	153	185	32	0	185
16	642	Rental of Equipment	10	0	10	11	1	0	11	13	2	0	13
17	650	Transportation Expenses	1,630	101	1,731	834	(897)	0	834	1,045	211	0	1,045
18	656	Insurance - Vehicle	111	0	111	59	(52)	0	59	73	15	0	73
19	657	Insurance - General Liability	217	0	217	316	99	0	316	346	30	0	346
20	658	Insurance - Workman's Comp.	110	0	110	42	(68)	0	42	42	0	0	42
21	659	Insurance - Other	156	0	156	123	(33)	0	123	140	17	0	140
22	660	Advertising Expense	7	0	7	8	1	0	8	9	2	0	9
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	2,130	2,130
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	286	532	817	304	(514)	0	304	211	(93)	0	211
26	675	Miscellaneous Expense	829	209	1,038	4,389	3,352	3	4,392	5,298	906	(83)	5,215
27		TOTAL WATER O & M EXPENSES	37,903	988	38,891	41,363	2,472	113	41,475	55,764	14,289	3,086	58,850

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-5 Page: 2 of 4

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2005											2005	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	157	88	542	193	183	246	400	46	440	236	311	436	3,279
2	603	Salaries & Wages - Officers, Exec.	101	18	47	29	28	36	30	18	39	25	29	(63)	235
3		Employee Pensions & Benefits	69	84	150	110	115	89	75	52	98	(10)	82	4	919
4		Purchased Water	1,334	0	3.146	170	1.455	1.319	1,312	1,278	1,318	1.229	1,152	2.467	16,180
5	615	Purchased Power	55	296	139	(140)	337	386	399	416	418	457	429	379	3,571
6	616	Fuel for Purchased Power	0	0	3	1	1	2	1	0	2	1	1	1	13
7	618	Chemicals	112	Ô	28	10	9	17	12	Ô	20	66	10	15	300
8	620	Materials & Supplies	0	ō	22	8	7	13	9	ő	15	6	8	12	100
9	631	Contractual Services - Engineering	0	0	4	2	1	3	2	Ô	71	69	70	70	292
10	632	Contractual Services - Accounting	0	18	68	37	35	295	210	60	147	61	79	94	1,103
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	2
12	634	Contractual Services - Mgmt. Fees	0	180	462	314	346	375	329	306	328	335	436	426	3,838
13		Contractual Services - Testing	45	45	92	62	61	29	109	45	78	237	86	70	959
14	636	Contractual Services - Other	41	41	215	599	98	(98)	89	9	126	49	68	2,383	3,620
15	641	Rental of Building/Real Prop.	0	0	30	11	10	18	12	0	21	8	11	16	137
16	642	Rental of Equipment	0	0	2	1	1	1	1	0	2	1	1	1	10
17	650	Transportation Expenses	0	86	193	129	134	153	166	111	204	155	175	123	1,630
18	656	Insurance - Vehicle	0	7	14	10	9	11	10	7	12	9	10	11	111
19	657	Insurance - General Liability	0	14	28	19	19	22	20	14	24	18	19	21	217
20	658	Insurance - Workman's Comp.	0	10	10	10	10	10	10	10	10	10	10	10	110
21	659	Insurance - Other	0	10	20	14	13	16	14	10	17	13	14	. 15	156
22		Advertising Expense	0	0	2	1	1	1	1	0	1	0	1	1	7
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		Bad Debt Expense	252	0	7	3	2	5	3	0	5	2	3	4	286
26	675	Miscellaneous Expense	0	117	87	32	29	53	36	0	61	194	153	67	829
27		TOTAL WATER O & M EXPENSES	2,065	1,014	5,311	1,624	2,904	3,005	3,250	2,382	3,458	3,168	3,158	6,563	37,903

Jungle Den Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [] Projected [X] Schedule: B-5 Page: 3 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total Forecast
No.		Account No. and Name	Jan	Feb	Mar	Арг	May	Jun	Jui	Aug	Sep	Oct	Nov	Dec	Annual
1	601		660	474	318	298	181	302	407	951	872	917	914	816	7,110
2	603	Salaries & Wages - Officers, Exec.	28	28	(7)	32	21	32	38	14	13	14	14	9	236
3	604		74	94	74	101	75	82	120	240	236	239	239	226	1,799
4	610	Purchased Water	1.548	1.433	1,469	1.669	1,101	1,414	1.365	1,329	1.346	1,279	1,275	1,202	16,429
5	615	Purchased Power	96	98	125	119	67	91	115	269	274	258	257	244	2,011
6	616	Fuel for Purchased Power	1	1	1	1	0	1	2	1	1	1	1	1	14
7	618	Chemicals	10	10	13	14	3	14	70	23	24	24	24	20	249
8	620	Materials & Supplies	8	8	10	11	2	11	15	72	73	69	69	66	414
9	631	Contractual Services - Engineering	70	70	70	70	68	70	71	7	7	7	7	6	524
10	632	Contractual Services - Accounting	38	108	78	78	31	78	89	42	42	39	38	30	691
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,114	1,116
12	634	Contractual Services - Mgmt. Fees	280	298	301	291	261	327	225	79	75	79	78	51	2,343
13	635	Contractual Services - Testing	197	62	68	68	50	68	78	88	89	85	85	77	1,015
14	636		72	70	84	88	22	81	111	137	134	134	133	108	1,173
15	641	Rental of Building/Real Prop.	11	10	14	14	3	14	21	14	13	14	14	9	153
16		Rental of Equipment	1	1	1	1	0	1	2	1	1	1	1	1	11
17	650	Transportation Expenses	152	141	150	95	9	46	59	40	38	40	39	26	834
18			6	6	6	7	4	7	8	3	3	3	3	2	59
19	657	Insurance - General Liability	40	40	42	42	36	42	45	7	6	7	6	4	316
20		Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	42
21	659	Insurance - Other	15	14	15	15	11	15	17	5	5	5	5	3	123
22		Advertising Expense	1	1	1	1	0	1	1	1	1	1	1	0	8
23		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Bad Debt Expense	3	3	4	4	134	4	5	33	29	29	29	28	304
26	675	Miscellaneous Expense	152	52	63	63	30	63	82	796	811	764	764	750	4,389
27		TOTAL WATER O & M EXPENSES	3,466	3,024	2,907	3,086	2,117	2,768	2,950	4,153	4,093	4,010	3,997	4,793	41,363

Florida Public Service Commission

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

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Budgeted
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1.391	1,388	1,447	1.451	1,270	1,449	1,553	1,446	1,435	1,446	1,442	1,366	17,083
2	603	Salaries & Wages - Officers, Exec.	13	12	17	17	4	17	25	17	16	17	16	11	181
3	604	Employee Pensions & Benefits	111	134	114	141	110	120	164	299	293	297	296	281	2,360
4	610	Purchased Water	1,700	1,574	1,622	1,838	1,201	1,562	1,521	1.469	1.486	1,414	1,410	1,321	18,118
5	615	Purchased Power	112	114	145	138	76	107	135	310	315	297	296	280	2,326
6	616	Fuel for Purchased Power	1	1	2	2	0	2	2	2	1	2	2	1	17
7	618	Chemicals	12	12	16	17	4	16	78	27	27	28	28	22	288
8	620	Materials & Supplies	9	9	13	13	3	13	18	86	86	82	81	77	490
9	631	Contractual Services - Engineering	71	71	72	72	70	72	73	8	7	8	8	7	536
10	632	Contractual Services - Accounting	42	112	83	83	32	83	96	47	47	45	44	35	750
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,123	1,125
12	634	Contractual Services - Mgmt. Fees	322	342	346	336	297	376	263	96	91	95	94	62	2,718
13	635		201	65	72	73	51	72	85	94	94	91	91	82	1,070
14	636	Contractual Services - Other	84	81	100	104	26	97	134	153	150	150	148	118	1,343
15	641	Rental of Building/Real Prop.	13	13	17	17	4	17	25	17	16	17	17	11	185
16	642		1	1	1	1	0	1	2	1	1	1	1	1	13
17	650	Transportation Expenses	195	182	191	119	10	57	71	48	46	48	47	31	1,045
18	656	Insurance - Vehicle	7	7	8	8	5	8	10	4	4	4	4	3	73
19	657	Insurance - General Liability	44	43	45	45	39	45	49	8	8	8	8	5	346
20	658	Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	42
21	659	Insurance - Other	15	15	17	17	12	17	20	6	6	6	6	4	140
22	660	Advertising Expense	1	1	1	1	0	1	1	1	1	1	1	1	9
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	3	3	4	4	84	4	6	22	20	20	20	19	211
26	675	Miscellaneous Expense	183	62	75	76	36	75	99	962	980	923	922	905	5,298
27		TOTAL WATER O & M EXPENSES	4,538	4,248	4,415	4,578	3,339	4,216	4,435	5,122	5,128	4,998	4,981	5,765	55 <u>,7</u> 64

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

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

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

Jack Schreyer

		[] Projected [X]	Explanation:	Provide a sche	edule that sho	ows adjusted (O & M expens	es.			r reparer.	Sack Define yes	
		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	701	Salaries & Wages - Employees	12,062	0	12,062	8,112	(3,950)	45	8,157	7,766	(391)	46	7,813
2	703	Salaries & Wages - Officers, Exec.	193	0	193	170	(23)	0	170	77	(93)	0	77
3	704	Employee Pensions & Benefits	3,273	0	3,273	2,714	(559)	0	2,714	3,469	755	0	3,469
4	710	Purchased Sewage Treatment	699	0	699	630	(69)	0	630	760	131	0	760
5	711	Sludge Removal Expense	6,198	0	6,198	8,142	1,944	0	8,142	9,729	1,587	0	9,729
6	715	Purchased Power	2,558	0	2,558	3,862	1,304	450	4,312	4,473	161	463	4,936
7	716	Fuel for Power Production	6	0	6	1,080	1,074	0	1,080	1,305	225	0	1,305
8	718	Chemicals	2,244	0	2,244	1,150	(1,094)	0	1,150	1,260	110	0	1,260
9	720	Materials & Supplies	298	285	583	1,087	504	0	1,087	1,280	193	0	1,280
10	731	Contractual Services - Engineering	169	0	169	276	108	0	276	311	35	0	311
11	732	Contractual Services - Accounting	1,246	0	1,246	543	(703)	0	543	556	13	0	556
12	733	Contractual Services - Legal	28	175	203	736	533	0	736	888	153	0	888
13	734	Contractual Services - Mgmt. Fees	4,536	0	4,536	2,030	(2,506)	0	2,030	2,319	289	0	2,319
14	735	Contractual Services - Testing	1,222	0	1,222	970	(252)	0	970	998	28	0	998
15	736	Contractual Services - Other	9,969	0	9,969	8,038	(1,932)	0	8,038	8,113	75	1,106	9,219
16	741	Rental of Building/Real Prop.	132	0	132	56	(76)	0	56	68	12	0	68
17	742	Rental of Equipment	62	0	62	301	239	0	301	364	63	0	364
18	750	Transportation Expenses	1,840	120	1,961	501	(1,460)	0	501	649	148	0	649
19	756	Insurance - Vehicle	120	0	120	64	(56)	0	64	71	7	0	71
20	757	Insurance - General Liability	221	0	221	315	94	0	315	342	27	0	342
21	758	Insurance - Workman's Comp.	167	0	167	75	(92)	0	75	81	5	0	81
22	759	Insurance - Other	161	0	161	91	(70)	0	91	92	1	0	92
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	`o´	0	0	0	0	2,543	2,543
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	635	635	432	(203)	0	432	332	(100)	0	332
27	775	Miscellaneous Expense	1,118	249	1,367	4,792	3,425	3	4,795	5,788	993	(99)	5,689
28		TOTAL SEWER O & M EXPENSES	48,524	1,464	49,988	46,168	(3,820)	498	46,667	51,090	4,424	4,060	55,150

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

Schedule: B-6 Page: 2 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	1.315	818	1.271	890	1,354	1,491	973	890	634	573	688	1,165	12,062
2	703		. 0	22	37	28	27	. 32	27	21	32	25	27	(85)	193
3	704		147	164	272	207	218	318	291	409	483	284	390	`90 [′]	3,273
4	710	Purchased Sewage Treatment	0	0	152	56	50	94	63	0	107	39	57	80	699
5	711	Sludge Removal Expense	0	511	1,567	1,143	618	189	565	0	733	80	114	679	6,198
6	715	Purchased Power	318	26	504	677	107	176	129	37	199	102	127	155	2,558
7	716	Fuel for Power Production	0	0	1	0	0	1	1	0	1	0	1	1	6
8	718	Chemicals	0	0	411	173	140	266	206	69	327	210	167	275	2,244
9	720	Materials & Supplies	0	0	30	11	10	18	12	232	61	34	(204)	94	298
10	731	Contractual Services - Engineering	0	0	3	12	12	13	12	11	13	68	12	13	169
11	732	Contractual Services - Accounting	0	23	64	38	37	344	245	72	164	69	87	104	1,246
12	733	Contractual Services - Legal	0	0	6	2	2	4	2	0	4	2	2	3	28
13	734	Contractual Services - Mgmt. Fees	0	222	542	378	418	446	384	365	378	394	512	497	4,536
14	735	Contractual Services - Testing	120	0	308	87	84	102	89	0	170	16	150	96	1,222
15	736	Contractual Services - Other	337	600	3,500	583	867	1,207	535	451	482	549	414	445	9,969
16	741	Rental of Building/Real Prop.	0	0	29	11	10	18	12	0	20	7	11	15	132
17	742	Rental of Equipment	0	0	13	5	4	8	6	0	10	4	5	7	62
18	750	Transportation Expenses	0	106	208	148	155	171	188	132	224	177	199	132	1,840
19	756	Insurance - Vehicle	0	9	14	11	11	12	11	9	12	10	11	11	120
20	757	Insurance - General Liability	0	17	26	20	20	22	20	16	22	18	19	21	221
21	758	Insurance - Workman's Comp.	0	13	20	15	15	17	15	12	17	14	14	15	167
22	759	Insurance - Other	0	12	18	14	14	16	15	12	16	14	14	15	161
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	1,000	26	10	9	16	11	0	18	7	10	14	1,118
28		TOTAL SEWER O & M EXPENSES	2,237	3,543	9,021	4,520	4,183	4,980	3,810	2,738	4,128	2,694	2,827	3,842	48,524

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

Schedule: B-6 Page: 3 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	237	880	968	903	799	796	796	584	536	564	561	487	8,112
2	703		27	25	(21)	27	24	27	28	7	7	7	7	5	170
3	704	Employee Pensions & Benefits	280	302	(10)	355	322	343	269	176	171	175	174	156	2,714
4	710	Purchased Sewage Treatment	54	32	46	46	18	45	61	72	68	71	70	46	630
5	711	Sludge Removal Expense	628	565.	611	937	560	908	923	625	629	603	601	552	8,142
6	715	Purchased Power	441	361	411	413	329	428	424	224	222	217	215	178	3,862
7	716	Fuel for Power Production	93	56	79	78	30	78	104	123	116	123	121	79	1,080
8	718	Chemicals	173	118	46	83	129	57	145	78	80	82	82	77	1,150
9	720	Materials & Supplies	184	83	241	47	123	44	1	74	76	71	71	71	1,087
10	731	Contractual Services - Engineering	26	20	23	23	16	23	27	25	24	25	25	18	276
11	732	Contractual Services - Accounting	26	109	66	66	32	66	66	25	26	21	21	20	543
12	733	Contractual Services - Legal	63	38	54	53	21	53	71	84	79	84	82	54	736
13	734	Contractual Services - Mgmt. Fees	285	298	282	269	298	312	153	29	27	29	28	19	2,030
14	735	Contractual Services - Testing	142	20	73	73	67	73	76	93	94	89	88	84	970
15		Contractual Services - Other	343	341	528	489	367	369	1,270	886	908	846	846	844	8,038
16	741	Rental of Building/Real Prop.	5	3	4	4	2	4	5	6	6	6	6	4	56
17	742	Rental of Equipment	26	16	22	22	9	22	29	34	32	34	34	22	301
18	750	Transportation Expenses	148	135	132	65	1	8	2	2	2	2	2	1	501
19	756	Insurance - Vehicle	7	6	7	7	5	7	7	4	4	4	4	3	64
20	757	Insurance - General Liability	44	42	43	43	42	43	44	3	3	3	3	2	315
21		Insurance - Workman's Comp.	9	8	9	9	8	9	10	3	3	3	3	2	75
22		Insurance - Other	13	13	13	13	13	13	13	0	0	0	0	0	91
23		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766		0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		9	5	8	8	3	8	10	81	7 5	76	76	72	432
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	979	1,002	937	937	937	4,792
28		TOTAL SEWER O & M EXPENSES	3,261	3,477	3,634	4,032	3,216	3,735	4,536	4,219	4,193	4,073	4,058	3,733	46,168

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

B-6 Schedule: Page: 4 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	651	592	629	628	552	628	670	700	689	699	696	630	7,766
2	703	Salaries & Wages - Officers, Exec.	7	4	6	6	2	6	7	9	8	9	9	6	77
3	704	Employee Pensions & Benefits	351	372	26	433	396	421	338	233	227	231	230	209	3,469
4	710	Purchased Sewage Treatment	65	39	55	55	21	55	73	87	82	86	85	56	760
5	711	Sludge Removal Expense	751	675	731	1,119	668	1,084	1,102	747	752	721	718	660	9,729
6	715	Purchased Power	509	416	474	475	377	493	491	263	260	255	253	208	4,473
7	716	Fuel for Power Production	112	67	95	95	37	94	126	148	141	148	146	96	1,305
8	718	Chemicals	188	129	51	91	140	63	158	86	89	90	91	85	1,260
9	720	Materials & Supplies	217	98	283	56	144	51	1	88	91	84	84	83	1,280
10	731	Contractual Services - Engineering	29	22	26	26	17	26	31	29	28	29	29	21	311
11	732	Contractual Services - Accounting	27	111	67	67	32	67	68	25	26	22	22	21	556
12		Contractual Services - Legal	76	46	65	64	25	64	86	101	96	101	99	65	888
13	734	Contractual Services - Mgmt. Fees	324	339	321	306	339	355	176	35	33	35	34	22	2,319
14		Contractual Services - Testing	144	21	74	74	68	74	78	95	97	92	92	87	998
15	736	Contractual Services - Other	346	343	533	494	370	373	1,282	895	916	855	855	852	8,113
16	741	Rental of Building/Real Prop.	6	3	5	5	2	5	7	8	7	8	8	5	68
17	742	Rental of Equipment	31	19	27	26	10	26	35	41	39	41	41	27	364
18	750	Transportation Expenses	191	175	172	85	1	12	2	3	2	3	3	2	649
19	756	Insurance - Vehicle	8	6	7	7	5	7	8	5	5	5	5	3	71
20	757	Insurance - General Liability	48	46	46	46	45	46	47	4	4	4	4	2	342
21	758	Insurance - Workman's Comp.	10	9	9	9	8	9	10	4	3	4	4	2	81
22	759	Insurance - Other	14	13	13	13	13	13	13	0	0	0	0	0	92
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	11	7	9	9	4	9	12	58	54	55	54	49	332
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	1,182	1,210	1,132	1,132	1,132	5,788
28		TOTAL SEWER O & M EXPENSES	4,115	3,552	3,724	4,190	3,277	3,982	4,822	4,845	4,860	4,708	4,691	4,323	51,090

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Page: 1 of 1

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	3,090	3,279	189	6.11%
2	603	Salaries & Wages - Officers, Exec.	0	235	235	-
3	604	Employee Pensions & Benefits	1,005	919	(86)	-8.53%
4	610	Purchased Water	10,989	16,180	5,191	47.24%
5	615	Purchased Power	52	3,571	3,519	6766.41%
6	616	Fuel for Power Production	0	13	13	•
7	618	Chemicals	0	300	300	-
8	620	Materials & Supplies	(2,152)	100	2,252	-104.66%
9	631	Contractual Services - Engineering	0	292	292	-
10	632	Contractual Services - Accounting	62	1,103	1,041	1679.11%
11	633	Contractual Services - Legal	155	148	(7)	-4.35%
12	634	Contractual Services - Mgmt. Fees	0	3,838	3,838	-
13	635	Contractual Services - Testing	1,246	959	(287)	-23.00%
14	636	Contractual Services - Other	1,831	3,620	1,789	97.70%
15	641	Rental of Building/Real Prop.	105	137	32	30.19%
16	642	Rental of Equipment	7	10	3	40.87%
17	650	Transportation Expenses	2,281	1,731	(550)	-24.12%
18	656	Insurance - Vehicle	55	111	56	101.00%
19	657	Insurance - General Liability	118	217	99	84.24%
20	658	Insurance - Workman's Comp.	51	110	59	115.69%
21	659	Insurance - Other	15	156	141	942.49%
22	660	Advertising Expense	35	7	(28)	-80.12%
23	666	Reg. Comm. Exp Rate Case Amort.	405	0	(405)	-100.00%
24	667	Reg. Comm, Exp Other	118	0	(118)	-100.00%
25	670	Bad Debt Expense	189	817	628	332.45%
26	675	Miscellaneous Expense	1,537	1,038	(499)	-32.49%
27	TOTAL	. WATER O & M EXPENSES	21,194	38,891	17,697	83.50%
28 29 30		Total Customers (ERCs) Consumer Price Index - U Growth Plus Inflation	114.2	114.2	0.0	0.00% 10.31% 10.31%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

Page:

B-8

Preparer:

1 of 1 Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	701	Salaries & Wages - Employees	18,856	12,062	(6,794)	-36.03%
2	703	Salaries & Wages - Officers, Exec.	0	193	193	-
3	704	Employee Pensions & Benefits	6,187	3,273	(2,914)	-47.10%
4	710	Purchased Sewage Treatment	0	699	699	-
5	711	Sludge Removal Expense	4,750	6,198	1,448	30.49%
6	715	Purchased Power	3,509	2,558	(951)	-27.09%
7	716	Fuel for Power Production	0	6	6	-
8	718	Chemicals	1,903	2,244	341	17.91%
9	720	Materials & Supplies	11,311	583	(10,728)	-94.85%
10	731	Contractual Services - Engineering	26	169	143	548.13%
11	732	Contractual Services - Accounting	66	1,246	1,180	1787.66%
12	733	Contractual Services - Legal	165	203	38	22.99%
13	734	Contractual Services - Mgmt. Fees	0	4,536	4,536	-
14	735	Contractual Services - Testing	1,789	1,222	(567)	-31.69%
15	736	Contractual Services - Other	4,462	9,969	5,507	123.43%
16	741	Rental of Building/Real Prop.	112	132	20	18.23%
17	742	Rental of Equipment	8	62	54	676.19%
18	750	Transportation Expenses	1,487	1,961	474	31.85%
19	756	Insurance - Vehicle	59	120	61	103.64%
20	757	Insurance - General Liability	126	221	95	75.37%
21	758	Insurance - Workman's Comp.	214	167	(47)	-21.93%
22	759	Insurance - Other	16	161	145	907.50%
23	760	Advertising Expense	37	0	(37)	-99.74%
24	766	Reg. Comm. Exp Rate Case Amort.	434	0	(434)	-100.00%
25	767	Reg. Comm. Exp Other	126	0	(126)	-100.00%
26	770	Bad Debt Expense	202	635	433	214.21%
27	775	Miscellaneous Expense	4,876	1,367	(3,509)	-71.95%
28	TOTAL	SEWER O & M EXPENSES	60,721	49,988	(10,733)	-17.68%
29		Total Customers (ERCs)	122	137	15	12.33%
30		Consumer Price Index - U				10.31%
31		Growth Plus Inflation				23.90%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule:

B-9 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	3,074	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	743	Lab Testing
3	28811SALT SPRING	Oth-Treat-Mgmt	500	Oth-Treat-Mgmt
4 5 6 7 8 9	28811SALT SPRING	Oth-T&D-Maint	2,300	Oth-T&D-Maint
Sew	er			
11	Aqua Services, Inc.	Management	3,830	Corporate services and sundry charges
12	28600JOHN DUNTY	Oth-T&D-Ops	2,380	Oth-T&D-Ops
13 14 15 16 17 18 19 20	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	3,000	Oth-T&D-Maint

Analysis of Rate Case Expense

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: B-10
Page: 1 of 1
Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
				054.000	0 0	
1	Aqua Utilities Florida, Inc.				Corp. Charges	
2	Aqua Utilities Florida, Inc.				Copies	
3	Aqua Utilities Florida, Inc.				Postage	
4	Aqua Utilities Florida, Inc.				Payroli	
5	Aqua Utilities Florida, Inc.				Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	•	
7	Aqua Utilities Florida, Inc.				Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan			Consulting	
	Trans, manon, recoons	Franceski		2.2,2.2	3	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	U. U.	
					copies	
15	Guastella & Assoc.	John F Guastella, John M		425,000	٠.	Analysis of Books,
		Guastella, Gary White			Accounting,	Used & Useful studies,
					Engineering	Prep of MFRs,
						Interrogs. &
						Conferences.
16	Notice Requirement			3,200	Newspaper	16 County Notices placed 2 times.
					Notices	
17	Customer Notices -			3,000	Customer	Notices send twice (1 per hearing)
	Printing				Notification	
18	Customer Notices -			20,700	Customer	Notices send twice (1 per hearing)
	Postage & Mailing				Notification	
19	5 5					
20	Total			1,845,725	-	
	Estimate Through PAA [] o	or Commission Hearing [X]			=	
		g[1]				

		(A)	(B) Wate	(C)	(D) Sewer	(E)
a b	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
С	Prior Unamortized Rate Case Expense			_		
d e f	Subtotal Prior Cases	0	0.462%	0	0.551% _	0
g h	Current rate Case Expense	1,845,725	0.462%	8,519	0.551% _	10,172
i	Total Projected Rate Case Expense	1,845,725		8,519		10,172
k I	Amortization Period in Years: Annual Amortization	4 461,431	-	2,130	<u>-</u>	2,543

n Method of Allocation Between Systems:

(Provide Calculation)

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

B-11

1 of 1

Jack Schreyer

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

Schedule: Page: Preparer:

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

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

Allocation of Expenses

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Preparer: Jack Schreyer

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

(1) Line	(2) Acct.	(3)	(4)	(5) cation Percen	(6)	(7)	(8) Allocation	(9)	(10) Amounts A	(11)	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
110.	NU.	Description	water	Sewei	Other	TUIAI	Methou	vvalei	Sewei	Other	Total
1	603 / 703	Salaries - Officers	0.31%	0.37%		0.68%	Customers *	235	193		428
2	604 / 704	Pensions & Benefits	0.31%	0.37%		0.68%	Customers *	919	3,273		4,192
3	632 / 732	Contractual Services - Acctg	0.31%	0.37%		0.68%	Customers *	1,103	1,246		2,349
4	633 / 733	Contractual Services - Legal	0.31%	0.37%		0.68%	Customers *	148	203		351
5	634 / 734	Contractual Services - Mgmt.	0.31%	0.37%		0.68%	Customers *	3,838	4,536		8,374
6	641 / 741	Rental of Building/Real Prop.	0.31%	0.37%		0.68%	Customers *	137	132		269
7	656 / 756	Insurance - Vehicle	0.31%	0.37%		0.68%	Customers *	111	120		231
8	657 / 757	Insurance - General Liability	0.31%	0.37%		0.68%	Customers *	217	221		438
9	658 / 758	Insurance - Work, Comp.	0.31%	0.37%		0.68%	Customers *	110	167		277
10	659 / 759	Insurance - Other	0.31%	0.37%		0.68%	Customers *	156	161		318
11	675 / 775	Miscellaneous Expense	0.31%	0.37%		0.68%	Customers *	1,038	1,367		2,405

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

Jungle Den Docket No. 060368-WS Schedule: B-12 Page: 2 of 3

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

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

(1) Line	(2) Acct.	(3)	(4)	(5) cation Percen	(6)	(7)	(8) Allocation	(9)	(10) Amounts A	(11)	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.31%	0.37%		0.68%	Customers *	236	170		407
2	604 / 704	Pensions & Benefits	0.31%	0.37%		0.68%	Customers *	1,799	2,714		4,513
3	632 / 732	Contractual Services - Acctg	0.31%	0.37%		0.68%	Customers *	691	543		1,235
4	633 / 733	Contractual Services - Legal	0.31%	0.37%		0.68%	Customers *	1,116	736		1,851
5	634 / 734	Contractual Services - Mgmt.	0.31%	0.37%		0.68%	Customers *	2,343	2,030		4,374
6	641 / 741	Rental of Building/Real Prop.	0.31%	0.37%		0.68%	Customers *	153	56		209
7	656 / 756	Insurance - Vehicle	0.31%	0.37%		0.68%	Customers *	59	64		123
8	657 / 757	Insurance - General Liability	0.31%	0.37%		0.68%	Customers *	316	315		631
9	658 / 758	Insurance - Work. Comp.	0.31%	0.37%		0.68%	Customers *	42	75		117
10	659 / 759	Insurance - Other	0.31%	0.37%		0.68%	Customers *	123	91		214
11	675 / 775	Miscellaneous Expense	0.31%	0.37%		0.68%	Customers *	4,392	4,795		9,188

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

Jungle Den Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.	_	Allo	cation Percen	tages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.29%	0.35%		0.64%	ERCs *	181	77		258
2	604 / 704	Pensions & Benefits	0.29%	0.35%		0.64%	ERCs •	2,360	3,469		5,828
3	632 / 732	Contractual Services - Acctg	0.29%	0.35%		0.64%	ERCs *	750	556		1,306
4	633 / 733	Contractual Services - Legal	0.29%	0.35%		0.64%	ERCs *	1,125	888		2,014
5	634 / 734	Contractual Services - Mgmt.	0.29%	0.35%		0.64%	ERCs •	2,718	2,319		5,037
6	641 / 741	Rental of Building/Real Prop.	0.29%	0.35%		0.64%	ERCs •	185	68		252
7	656 / 756	Insurance - Vehicle	0.29%	0.35%		0.64%	ERCs *	73	71		145
8	657 / 757	Insurance - General Liability	0.29%	0.35%		0.64%	ERCs *	346	342		687
9	658 / 758	Insurance - Work. Comp.	0.29%	0.35%		0.64%	ERCs *	42	81		123
10	659 / 759	Insurance - Other	0.29%	0.35%		0.64%	ERCs *	140	92		232
11	666 / 766	Rate Case Amort	0.46%	0.55%		1.01%	ERCs	2,130	2,543		4,673
12	675 / 775	Miscellaneous Expense	0.29%	0.35%		0.64%	ERCs *	5,215	5,689		10,904

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

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

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

		(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &
		-	2005	production Expe	Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Adjustments	Expense	%	Expense
1	INTANG	SIBLE PLANT		/ lajabanionka		70	2/10/100
2	301.1	Organization	0	0	0	100.00%	0
3	302.1	Franchises	Ö	4	4	100.00%	4
4	339.1	Other Plant & Misc. Equipment	Ō	0	0	100.00%	0
5	SOURC	E OF SUPPLY & PUMPING PLANT			•		
6	303.2	Land & Land Rights	0	0	0	100.00%	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0
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	0	0	100.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2	Supply Mains	0	45	45	100.00%	45
13	310.2	Power Generation Equipment	0	0	0	100.00%	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER	R 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	0	0	100.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANS	MISSION & 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	0	0	100.00%	0
27	331.4	Transm. & Distribution Mains	0	262	262	100.00%	262
28	333.4	Services	0	30	30	100.00%	30
29	334.4	Meters & Meter Installations	0	320	320	100.00%	320
30	335.4	Hydrants	0	0	0	100.00%	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	GENER	RAL 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	45	45	100.00%	45
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		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	706	706		706
		Composite U&U Rate				100.00%	
47		(LESS) AMORTIZATION OF CIAC	0	(338)	(338)		(338)
48		NET DEPRECIATION EXPENSE - WATER	0	368	368		368
49		Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

		(1)	(5) (6) (7) Depreciation Expense			(8)	(9) Used &	(10) Used &
		_	2006	oreciation Expe	Adjusted	Used &	Useful	Useful
1 !			2006 Year	Utility	Depreciation	Used & Useful		Change Over
Line		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
<u>No.</u> 1	INITANIC	IBLE PLANT		Aujustrients	Expense	/0	пурензе	1 Hor real
2	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	4	0	4	100.00%	4	ő
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	ő
5		E OF SUPPLY & PUMPING PLANT	· ·	Ū	U	100.0070	•	· ·
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	ő	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	Ô	0
9	306.2	Lake, River & Other Intakes	ő	0	ő	100.00%	ō	Ö
10	307.2	Wells & Springs	0	0	0	100.00%	0	0
11	308.2	Infiltration Galleries & Tunnels	ő	ő	ő	100.00%	0	Ō
12	309.2	Supply Mains	45	0	45	100.00%	45	0
13	310.2	Power Generation Equipment	0	Ō	0	100.00%	0	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	ő
16		TREATMENT PLANT	U	v	O	100.0070	J	Ū
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	303.3	Structures & Improvements	0	0	0	100.00%	0	ő
19	311.3	Pumping Equipment	0	0	0	100.00%	0	Ö
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
		MISSION & DISTRIBUTION PLANT	U	U	U	100.00%	U	O
22			0	0	0	100.00%	0	0
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	_	0	0		0	0
25	311.4	Pumping Equipment	0	0	-	100.00%	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	_	0	100.00%	-	_
27	331.4	Transm. & Distribution Mains	282	0	282	100.00%	282	20
28	333.4	Services	30	0	30	100.00%	30	0
29	334.4	Meters & Meter Installations	559	0	559	100.00%	559	239
30	335.4	Hydrants	0	0	0	100.00%	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33		AL PLANT		•		400.000/		
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	330	0	330	100.00%	330	285
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		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	1,251	0	1,251		1,251	545
		Composite NU&U Rate	, , ,		.,	100.00%	.,	
43		(LESS) AMORTIZATION OF CIAC	(378)	0	(378)		(378)	(40)
44		NET DEPRECIATION EXPENSE - WATER	873	0	873		873	505
44		HE DEFINEDIATION EXPENSE - WATER =	0/3	<u> </u>	0/3		6/3	505

Net Depreciation Expense - Water

Florida Public Service Commission

B-13

Jungle Den Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Page: 3 of 3 Preparer: Jack Schreyer

Schedule:

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

2007 Adjusted Used & Useful U Line Year Utility Depreciation Useful Depreciation Chan			(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
Line			•		production Expe		llsed &		Useful
No. Account No. and Name Expense Adjustments Expense % Expense Priz	Line				t trility	•			
INTANGIBLE PLANT			Account No. and Name		,			•	Prior Year
2 301.1 Organization 3 302.1 Franchises 4 0 4 100.00% 4 4 339.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0 5 SOURCE OF SUPPLY & PUMPING PLANT 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		INTANG		<u> </u>	7.010011107110	2/100/100		ZAPONOO	
3 302.1 Franchises 4 339.1 Other Plant & Misc. Equipment 6 303.2 Land & Land Rights 7 304.2 Structures & Improvements 8 305.2 Collect. & Impound Reservoirs 9 306.2 Lake, River & Other Intakes 9 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 0 100.00				0	0	0	100.00%	0	0
4 393.1 Other Plant & Misc. Equipment 6 303.2 Land & Land Rights 7 304.2 Structures & Improvements 8 305.2 Collect. & Improvements 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 306.2 Lake, River & Other Intakes 9 0 0 0 100.00% 9 307.2 Supply Mains 9 308.2 Infiltration Galleries & Tunnels 10 0 0 0 100.00% 9 308.2 Infiltration Galleries & Tunnels 10 0 0 0 100.00% 9 308.2 Infiltration Galleries & Tunnels 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 100.00% 10 0 0 0 0 100.00% 10 0 0 0 0 100.00% 10 0 0 0 0 100.00% 10 0 0 0 0 100.00% 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			9						0
S OURCE OF SUPPLY & PUMPING PLANT 304.2 Structures & Improvements 0 0 0 100.00% 0 305.2 Collect. & Impound Reservoirs 0 0 0 100.00% 0 305.2 Collect. & Impound Reservoirs 0 0 0 100.00% 0 307.2 Wells & Springs 0 0 0 100.00% 0 10 307.2 Wells & Springs 0 0 0 100.00% 0 11 308.2 Infiltration Galleries & Tunnels 0 0 0 100.00% 0 12 309.2 Supply Mains 45 0 45 100.00% 45 13 310.2 Power Generation Equipment 0 0 100.00% 0 14 311.2 Pumping Equipment 0 0 0 100.00% 0 15 339.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 16 303.3 Land & Land Rights 0 0 0 100.00% 0 17 303.3 Land & Land Rights 0 0 0 100.00% 0 18 311.3 Pumping Equipment 0 0 0 100.00% 0 19 311.3 Pumping Equipment 0 0 0 100.00% 0 20 320.3 Valuer Treatment Equipment 0 0 0 100.00% 0 21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 22 TRANSMISSION & DISTRIBUTION PLANT 0 0 0 100.00% 0 23 TRANSMISSION & DISTRIBUTION PLANT 0 0 0 100.00% 0 24 304.4 Structures & Improvements 0 0 0 100.00% 0 25 331.4 Pumping Equipment 0 0 0 100.00% 0 27 330.4 Distr. Reservoirs & Standpipes 0 0 0 100.00% 0 28 330.4 Distr. Reservoirs & Standpipes 0 0 0 100.00% 0 29 334.4 Fransm & Distribution Mains 358 0 358 100.00% 358 339.4 Pumping Equipment 0 0 0 100.00% 0 30 335.4 Hydrants 0 0 0 100.00% 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 32 339.4 Uniter & Meter Installations 607 0 0 100.00% 0 33 34.5 Transm & Distribution Mains 358 0 358 100.00% 358 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 34 30.4 Structures & Improvements 0 0 0 100.00% 0 35 31.4 Hydrants 0 0 0 100.00% 0 36 340.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 37 340.51 Composite NUSU Rate 0 0 0 100.00% 0 38 341.5 Transport & Distribution Mains 358 0 358 100.00% 30 36 340.5 Structures & Improvement 0 0 0 100.00% 0 37 340.51 Composite NUSU Rate 0 0 0 100.00% 0 38 345.5 Drover Operated Equipment 0 0 0 100.00% 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 30 345.5 Structures & Equipment 0	4	339.1	Other Plant & Misc. Equipment	0	0			0	0
7 304.2 Structures & Improvements 0 0 0 100.00% 0 0 8 305.2 Collect. & Impound Reservoirs 0 0 0 100.00% 0	5	SOURC	E OF SUPPLY & PUMPING PLANT						
8 305.2 Collect. & Impound Reservoirs 0 0 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 45 100.0	6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
9 306.2 Lake, River & Other Intakes 0 0 0 0 100.00% 0 1 100.00% 0 1 307.2 Wells & Springs 0 0 0 0 100.00% 0 1 1 308.2 Infiltration Galleries & Tunnels 0 0 0 100.00% 0 1 1 308.2 Supply Mains 45 0 45 100.00% 45 1 309.2 Supply Mains 45 0 0 0 100.00% 0 0 1 1 3 310.2 Power Generation Equipment 0 0 0 0 100.00% 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7	304.2	Structures & Improvements	0	0	0	100.00%	0	0
10 307.2 Wells & Springs	8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
11 308.2 Infilitation Galleries & Tunnels 0	9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
12 309.2 Supply Mains	10	307.2	Wells & Springs	0	0	0	100.00%	0	0
13 310.2 Power Generation Equipment 0	11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
14 311.2 Pumping Equipment	12	309.2	Supply Mains	45	0	45	100.00%	45	0
15 339.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0	13	310.2	Power Generation Equipment	0	0	0	100.00%	0	0
MATER TREATMENT PLANT 17 303.3 Land & Land Rights 0	14	311.2	Pumping Equipment	0	0	0	100.00%	0	0
17 303.3 Land & Land Rights	15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
18 304.3 Structures & Improvements 0 0 0 100.00% 0 10311.3 Pumping Equipment 0 0 0 100.00% 0 0 20 320.3 Water Treatment Equipment 0 0 0 100.00% 0 0 21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 22 TRANSMISSION & DISTRIBUTION PLANT	16	WATER	TREATMENT PLANT						
19 311.3 Pumping Equipment	17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
20 320.3 Water Treatment Equipment 0 0 0 100.00% 0 0 1339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	18	304.3	Structures & Improvements	0	0	0	100.00%	0	0
21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0	19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT 3 303.4 Land & Land Rights 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	0
23 303.4 Land & Land Rights 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 0 0 100.00% 0 27 331.4 Transm. & Distribution Mains 358 0 358 100.00% 358 28 333.4 Services 30 0 30 100.00% 30 29 334.4 Meters & Meter Installations 607 0 607 100.00% 607 30 335.4 Hydrants 0 0 0 100.00% 607 31 336.4 Backflow Prevention 0 0 0 100.00% 0 31 339.4 Other Plant & Misc. Equipment 0 0 100.00% 0 32 339.4 Other Plant & Misc. Equipments 0 0 100.00% 0	21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
24 304.4 Structures & Improvements 0 0 100.00% 0 25 311.4 Pumping Equipment 0 0 0 100.00% 0 26 330.4 Distr. Reservoirs & Standpipes 0 0 0 100.00% 0 27 331.4 Transm. & Distribution Mains 358 0 358 100.00% 358 28 333.4 Services 30 0 30 100.00% 30 29 334.4 Meters & Meter Installations 607 0 607 100.00% 607 30 335.4 Hydrants 0 0 0 100.00% 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 36.5 Structures & Improvements 0 0 0 100.00% 0 34 30.5 Structures & Improvements 0 0 0 100.00% <t< td=""><td>22</td><td>TRANSI</td><td>MISSION & DISTRIBUTION PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	22	TRANSI	MISSION & DISTRIBUTION PLANT						
25 311.4 Pumping Equipment	23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
26 330.4 Distr. Reservoirs & Standpipes 0 0 0 100.00% 0	24	304.4	Structures & Improvements	0	0	0	100.00%	0	0
27 331.4 Transm. & Distribution Mains 358 0 358 100.00% 358 28 333.4 Services 30 0 30 100.00% 30 29 334.4 Meters & Meter Installations 607 0 607 100.00% 607 30 335.4 Hydrants 0 0 0 100.00% 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 0 0 0 100.00% 0 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 922 0 922 100.00% 922 38 341.5 Transportation Equipment 0 0 0 100.00% 0 <td>25</td> <td>311.4</td> <td>Pumping Equipment</td> <td>0</td> <td>0</td> <td>0</td> <td>100.00%</td> <td>0</td> <td>0</td>	25	311.4	Pumping Equipment	0	0	0	100.00%	0	0
28 333.4 Services 30 0 30 100.00% 30 29 334.4 Meters & Meter Installations 607 0 607 100.00% 607 30 335.4 Hydrants 0 0 0 100.00% 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 922 0 922 100.00% 922 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 1,967 0 1,967 1,967	26	330.4	Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0
29 334.4 Meters & Meter Installations 607 0 607 100.00% 607 30 335.4 Hydrants 0 0 0 0 100.00% 0 335.4 Hydrants 0 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27	331.4	Transm. & Distribution Mains	358	0	358	100.00%	358	76
30 335.4 Hydrants 0 0 0 100.00% 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 0 100.00% 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 37 340.51 Computer Equipment 922 0 922 100.00% 922 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 0 100.00% 0 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967	28	333.4	Services	30	0	30	100.00%	30	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 922 0 922 100.00% 922 38 341.5 Transportation Equipment 0 0 0 0 100.00% 0 39 342.5 Stores Equipment 0 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	29	334.4	Meters & Meter Installations	607	0	607	100.00%	607	48
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 922 0 922 100.00% 922 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 0 100.00% 0 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967	30	335.4	Hydrants	0	0	0	100.00%	0	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 922 0 922 100.00% 922 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 43 347.5 Miscellaneous 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 0 100.00% 0 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967	31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
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 922 0 922 100.00% 922 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 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967	32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
35 304.5 Structures & Improvements 0 0 0 100.00% 0 36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 37 340.51 Computer Equipment 922 0 922 100.00% 922 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 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967	33	GENER	AL PLANT						
36 340.5 Office Furniture & Equipment 0 0 0 100.00% 0 37 340.51 Computer Equipment 922 0 922 100.00% 922 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 1,967 1,967 42 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967 <td>34</td> <td>303.5</td> <td>Land & Land Rights</td> <td>0</td> <td>0</td> <td>0</td> <td>100.00%</td> <td>0</td> <td>0</td>	34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
37 340.51 Computer Equipment 922 0 922 100.00% 922 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 1,967 1,967 42 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967 Composite NU&U Rate 100.00% 100.00% 100.00%	35	304.5	Structures & Improvements	0	0	0	100.00%	0	0
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 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967	36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	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 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967									592
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 47 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 Composite NU&U Rate 10 100.00%						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 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 1,967 0 1,967 1,967	_								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 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 1,967 0 1,967 1,967									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 42 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 Composite NU&U Rate 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 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 1,967 0 1,967 1,00.00%			, , ,			-			0
45 348.5 Other Tangible Plant 0 0 0 100.00% 0 42 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 Composite NU&U Rate 100.00%					_				0
42 TOTAL DEPRECIATION EXPENSE 1,967 0 1,967 1,967 Composite NU&U Rate 100.00%									0
Composite NU&U Rate 100.00%	45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0
Composite NU&U Rate 100.00%	42		TOTAL DEPRECIATION EXPENSE	1.967	0	1.967		1.967	715
43 (LESS) AMORTIZATION OF CIAC (378) 0 (378) (378)			Composite NU&U Rate	.,		.,557	100.00%	.,001	, 10
	43		(LESS) AMORTIZATION OF CIAC	(378)	0	(378)		(378)	(0)
44 NET DEPRECIATION EXPENSE - WATER 1,588 0 1,588 1,588	44		NET DEPRECIATION EXPENSE - WATER	1,588	0	1,588		1,588	715

Florida Public Service Commission

 Jungle Den
 Schedule:
 B-14

 Docket No. 060368-WS
 Page:
 1 of 3

 Schedule Year Ended: 12/31/2005
 Preparer:
 Jack Schr

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

Jack Schreyer

No. Account No. and Name Per Dility Dility Expense Depreciation Expense Depreciation September Depreciation		Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account. (1) (5) (6) (7) (8) Depreciation Expense						(9) Used &
			-		preciation Expe		Used &	
INTANCIBLE PLANT	Line				Utility	•		
2 31.1 Organization 0 0 0 0 000,00% 0 3 352.1 Franchises 0 5 5 5 100,00% 0 5 2 389.1 Other Plant & Misc. Equipment 0 0 0 100,00% 0 0 3 352.1 Franchises 0 143 143 100,00% 143 3 353.2 Land & Land Rights 0 143 143 100,00% 143 3 355.2 Power Generation Equipment 0 0 0 100,00% 0 0 0 0 0 0 0 0 0			Account No. and Name	Books	-		%	
3 39.2.1 Franchises 4 38.9.1 Other Plant & Misc. Equipment 5 COLLECTION PLANT 5 COLLECTION PLANT 6 353.2 Land & Land Rights 6 0 0 0 100.00% 7 354.2 Structures & Improvements 7 354.2 Structures & Improvements 9 305.2 Collection Sewers - Force 9 2.287 2.287 100.00% 9 306.2 Collection Sewers - Force 9 2.287 2.287 100.00% 11 361.2 Collection Sewers - Force 9 2.287 2.287 100.00% 12 363.2 Sericles & Collecting Structures 10 0 0 100.00% 10 361.2 Collection Sewers - Force 10 2.287 2.287 100.00% 11 363.2 Special Collecting Structures 10 0 0 100.00% 10 363.2 Flow Measuring Devices 10 0 0 100.00% 10 363.2 Flow Measuring Devices 10 0 0 100.00% 10 363.2 Flow Measuring Devices 10 0 0 100.00% 10 363.2 Flow Measuring Devices 10 0 0 0 100.00% 10 363.2 Flow Measuring Devices 10 0 0 0 100.00% 10 0 100.00%							-	
389.1 Other Plant & Misc. Equipment 0						_		
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6 93.5.2 Land & Land Rights 0 0 0 0 100.00% 0 143 343 100.00% 143 8 355.2 Power Generation Equipment 0 0 0 0 100.00% 0 193.00 100.00% 0 193.00 100.00% 0 100			· ·	U	0	U	100.00%	U
364.2 Structures & Improvements 0				0	n	0	100.00%	0
8 355.2 Power Generation Equipment 0 0 0 10000% 0 2,287 10000% 2,287 10000% 2,287 10000% 3,148 10000% 3,148 136.2 Collection Sewers - Gravity 0 3,148 100.00% 3,148 100.00% 3,148 136.2 Services to Customers 0 0 0 0 100.00% 0 100.00% 10 136.3 Services to Customers 0 0 0 0 100.00% 0 100.00% 10 136.2 Flow Measuring Installations 0 0 0 100.00% 0 100.00% 10 15 389.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 100.00% 10 15 389.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 100.00% 10 15 389.2 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 100.00% 10 15 389.2 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 100.00% 10 15 389.2 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 100.00% 10 15 389.2 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 100.00% 0 100.00% 0 100.00% 0 100.00% 10 100.								
10 361.2 Collection Sewers - Gravity 0 3,148 3,148 100,00% 3,148 362.2 Special Collecting Structures 0 0 0 100,00% 0 13 364.2 Flow Measuring Devices 0 0 0 100,00% 0 14 365.2 Flow Measuring Installations 0 0 0 100,00% 0 15 389.2 Cher Plant & Misc. Equipment 0 0 0 100,00% 0 16 539.2 Cher Plant & Misc. Equipment 0 0 0 100,00% 0 18 354.3 Structures & Improvements 0 0 0 100,00% 0 18 354.3 Structures & Improvements 0 0 0 100,00% 0 0 0 0 0 0 0 0 0				0				
13 36.2 Special Collecting Structuries 0	9	360.2	Collection Sewers - Force	0	2,287	2,287	100.00%	2,287
12 363.2 Services to Customers 0 0 0 100,00% 0 13 364.2 Flow Measuring Installations 0 0 0 100,00% 0 0 100,00% 0 0 100,00% 0 0 100,00% 0 0 100,00% 0 0 100,00% 0 1						3,148		
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14 386.2 Flow Measuring Installations 0 0 0 00.00% 0				_		_		
15 SAS 2								
16 SYSTEM PUMPING PLANT			5					
13 35.3.3 Land & Land Rights 0				U	O	0	100.0076	Ū
18 354.3 Structures & Improvements 0				0	0	0	100.00%	0
270.3 Receiving Wells 0 1,887 1,887 100.00% 521 371.3 371.3 Pumping Equipment 0 521 521 521 100.00% 521 523 100.00% 521 523 100.00% 0 0 0 0 0 0 0 0 0					0			0
21 371.3 Pumping Equipment 0 521 521 100.00% 521 2389.3 Other Plant & Misc. Equipment 0 0 100.00% 0 100.00% 0 23 TREATMENT AND DISPOSAL PLANT 0 0 0 100.00% 0 0 25 354.4 Siructures & Improvements 0 0 0 100.00% 0 0 25 354.4 Siructures & Improvements 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	19	355.3	Power Generation Equipment	0	0	0	100.00%	0
23 389.3 Olher Plant & Misc. Equipment 0	20		3				100.00%	
TREATMENT AND DISPOSAL PLANT								
24 353.4 Land & Land Rights 0 0 0 100.00% 0				0	0	0	100.00%	0
25 35.4 Structures & Improvements					0		400.000/	0
26 355.4 Power Generation Equipment 0 0 0 100.00% 0 2 236 34.255 100.00% 4.255 28 381.4 Plant Sewers 0 622 622 100.00% 622 623 381.4 Outrall Sewer Lines 0 0 0 0 100.00% 0 0 30 339.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 31 RECLAIMED WATER TREATMENT PLANT 335.5 Land & Land Rights 0 0 0 0 100.00% 0 0 33 354.5 Structures & Improvements 0 0 0 100.00% 0 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 0 371.5 Pumping Equipment 0 0 0 100.00% 0 0 371.5 Pumping Equipment 0 0 0 100.00% 0 0 38 381.5 Treatment & Disposal Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0					_			
27 380.4 Treatment & Disposal Equipment 0 4,255 4,255 100,00% 4,255 28 381.4 Plant Sewers 0 0 622 622 100,00% 622 622 300,00% 622 303,04 Other Plant & Misc. Equipment 0 0 0 100,00% 0 0 0 100,00% 0 0 0 0 0 0 0 0 0								
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28 382.4 Outher I Part & Misc. Equipment 0 0 0 100.00% 0 0 389.4 Other I Part & Misc. Equipment 0 0 0 100.00% 0 0 339.4 Structures & Improvements 0 0 0 100.00% 0 0 335.5 Land & Land Rights 0 0 0 100.00% 0 0 335.5 Fower Generation Equipment 0 0 0 100.00% 0 0 357.5 Pumping Equipment 0 0 0 100.00% 0 0 37 371.5 Pumping Equipment 0 0 0 100.00% 0 0 37 380.5 Treatment & Disposal Equipment 0 0 0 100.00% 0 0 38 381.5 Plant Sewers 0 0 0 100.00% 0 0 0 0 0 0 0 0 0								
RECLAIMED WATER TREATMENT PLANT 33.53.5			Outfall Sewer Lines				100.00%	
32 353.5 Land & Land Rights 0 0 0 100.00% 0 33 354.5 Structures & Improvements 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 35 371.5 Pumping Equipment 0 0 0 100.00% 0 36 374.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 37 380.5 Treatment & Disposal Equipment 0 0 0 100.00% 0 38 381.5 Plant Sewers 0 0 0 100.00% 0 39 389.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 40 RECLAIMED WATER DISTRIBUTION PLANT 41 352.6 Franchises 0 0 0 100.00% 0 42 353.6 Land & Land Rights 0 0 0 100.00% 0 43 354.6 Structures & Improvements 0 0 0 100.00% 0 43 355.6 Power Generation Equipment 0 0 0 100.00% 0 45 366.6 Reuse Services 0 0 0 100.00% 0 46 367.6 Reuse Meters & Meter Installations 0 0 100.00% 0 48 375.6 Reuse Installations 0 0 100.00% 0 49 371.6 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Reuse Maters & Meter Installations 0 0 100.00% 0 40 375.7 Treatment & Disposal Equipment 0 0 0 100.00% 0 40 375.7 Reuse Maters & Meter Installation 0 0 100.00% 0 40 375.7 Treatment & Disposal Equipment 0 0 0 100.00% 0 40 375.7 Reuse Maters & Meter Installation 0 0 100.00% 0 40 375.7 Treatment & Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Pumping Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7 Miscellaneous Equipment 0 0 0 100.00% 0 40 375.7	30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0
33 364.5 Structures & Improvements 0 0 0 100.00% 0 0 34 355.5 Power Generation Equipment 0 0 0 100.00% 0 0 371.5 Pumping Equipment 0 0 0 100.00% 0 0 371.5 Reuse Distribution Reservoirs 0 0 0 100.00% 0 0 0 0 0 0 0 0 0								
355.5 Power Generation Equipment 0			-					
371.5								
374.5 Reuse Distribution Reservoirs 0								
37 380.5 Treatment & Disposal Equipment 0								
38 381.5 Plant Sewers				_				
389.5 Other Plant & Misc. Equipment 0								
1 352.6 Franchises								
353.6 Land & Land Rights 0 0 0 100.00% 0 0 354.6 Structures & Improvements 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	40	RECLAI	MED WATER DISTRIBUTION PLANT					
3 354.6 Structures & Improvements 0 0 0 100.00% 0	41	352.6	Franchises	0		0	100.00%	
Additional Section					-			
45 366.6 Reuse Services 0 0 0 0 0 100.00% 0 46 367.6 Reuse Meters & Meter Installations 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0	_							
A6 367.6 Reuse Meters & Meter Installations 0								
47 371.6 Pumping Equipment 0 0 0 100.00% 0 48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00% 0 49 389.6 Other Plant & Misc. Equipment 0 0 0 100.00% 0 50 GENERAL PLANT Total A Land Rights 0 0 0 100.00% 0 51 353.7 Land & Land Rights 0 0 0 100.00% 0 52 354.7 Structures & Improvements 0 0 0 100.00% 0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.7 Composite Equipment 0 0 0 100.00% 0 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.								
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SOURCE Composite NULL Section								
52 354.7 Structures & Improvements 0 0 0 100.00% 0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.71 Computer Equipment 0 54 54 100.00% 54 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0			AL PLANT					
53 390.7 Office Furniture & Equipment 0 0 0 100.00% 0 54 390.71 Computer Equipment 0 54 54 100.00% 54 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 100.00% 0 63								
54 390.71 Computer Equipment 0 54 54 100.00% 54 55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE 0 12,922 12,922 12,922 12,922 64								
55 391.7 Transportation Equipment 0 0 0 100.00% 0 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 12,922 64 (LESS) AMORTIZATION EXPENSE Composite NU&U Rate 0 6,209 6,209 6,209								
56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 12,922 100.00% 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 12,922 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
58 394.7 Laboratory Equipment 0 0 0 100.00% 0 59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 100.00% 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
59 395.7 Power Operated Equipment 0 0 0 100.00% 0 60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 12,922 100.00% 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
60 396.7 Communication Equipment 0 0 0 100.00% 0 61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 100.00% 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
61 397.7 Miscellaneous Equipment 0 0 0 100.00% 0 62 398.7 Other Tangible Plant 0 0 0 100.00% 0 63 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 12,922 12,922 100.00% 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
63 TOTAL DEPRECIATION EXPENSE 0 12,922 12,922 12,922 100.00% 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
Composite NU&U Rate 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 85 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209	62	398.7	Other Tangible Plant	0	0	0		0
Composite NU&U Rate 64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 85 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209								
64 (LESS) AMORTIZATION OF CIAC 0 (6,713) (6,713) (6,713) 85 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209	63			0	12,922	12,922	100	12,922
65 NET DEPRECIATION EXPENSE - SEWER 0 6,209 6,209 6,209	C 4			^	(6.740)	(6.740)	100.00%	(0.740)
	04		(LEGG) ANION TEATION OF CIAC	U	(0,713)	(0,713)		(0,713)
	65		NET DEPRECIATION EXPENSE - SEWER	0	6,209	6.209		6.209
			Net Depr Expense Used & Useful					

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

Schedule: B-14 Page: 2 of 3 Preparer: Jack S

Preparer: Jack Schreyer

		tion: Provide a schedule of test year non-used (1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
Line		•	2006 Year	Utility	Adjusted Depreciation	Used & Useful		Useful Change Over
<u>No.</u>	INTANC	Account No. and Name SIBLE PLANT	Expense	Adjustments	Expense	%	Expense	Prior Year
2	351.1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	5	0	5	100.00%	5	0
4	389.1	Other Plant & Misc. Equipment	ō	0	Ō	100.00%	ō	0
5	COLLE	CTION PLANT						
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	156	0	156	100.00%	156	13
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9 10	360.2 361.2	Collection Sewers - Force Collection Sewers - Gravity	2,358 3,150	0	2,358 3,150	100.00% 100.00%	2,358 3,150	71 2
11	362.2	Special Collecting Structures	3,130	0	3,130	100.00%	0,130	0
	363.2	Services to Customers	ő	Ö	ő	100.00%	Ö	ő
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2	Flow Measuring Installations	16	0	16	100.00%	16	16
15		Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
		M PUMPING PLANT		_			_	_
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0
18 19	354.3 355.3	Structures & Improvements Power Generation Equipment	0	0	0	100.00%	0	0
20	355.3	Receiving Wells	1,383	0	1,383	100.00% 100.00%	1,383	(504)
21	371.3	Pumping Equipment	554	ő	554	100.00%	554	33
22	389.3	Other Plant & Misc. Equipment	0	ō	0	100.00%	0	0
		MENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0
25	354.4	Structures & Improvements	0	0	0	100.00%	0	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4	Treatment & Disposal Equipment	4,334	0	4,334	100.00%	4,334	78
28 29		Plant Sewers Outfall Sewer Lines	621	0	621	100.00%	621 55	(0) 55
30	382.4 389.4	Other Plant & Misc. Equipment	55 0	0	55 0	100.00% 100.00%	0	0
31		MIMED WATER TREATMENT PLANT	· ·	O	Ū	100.0076	Ū	Ū
32		Land & Land Rights	0	0	0	100.00%	0	0
33		Structures & Improvements	Ō	0	0	100.00%	0	0
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5	Pumping Equipment	0	0	0	100.00%	0	0
36		Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37		Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38 39		Plant Sewers Other Plant & Misc. Equipment	0	0	0	100.00% 100.00%	0	0
40		AIMED WATER DISTRIBUTION PLANT	U	0	U	100.00%	U	U
41		Franchises	0	0	0	100.00%	0	0
	353.6	Land & Land Rights	ō	0	Ō	100.00%	Ō	0
43	354.6	Structures & Improvements	0	0	0	100.00%	0	0
44		Power Generation Equipment	0	0	0	100.00%	0	0
45		Reuse Services	0	0	0	100.00%	0	0
46		Reuse Meters & Meter Installations	0	0	0	100.00%		0
47 48		Pumping Equipment Reuse Transmission & Distr. Sys.	0		0	100.00%	0	0
49		Other Plant & Misc. Equipment	0	0	0	100.00% 100.00%	0	0
50		RAL PLANT	Ü	Ü	U	100.00 /0	U	U
51		Land & Land Rights	0	0	0	100.00%	0	0
52	354.7	Structures & Improvements	0	0	0	100.00%		0
53		Office Furniture & Equipment	0		0	100.00%		0
54			394		394	100.00%		340
55		Transportation Equipment	0		0	100.00%		0
56 57		Stores Equipment	0		0	100.00%		0
57 58		Tools, Shop & Garage Equipment Laboratory Equipment	0		0	100.00%		0
59		Power Operated Equipment	0		0	100.00% 100.00%		0
60		Communication Equipment	203		203	100.00%		203
61		Miscellaneous Equipment	0		0	100.00%		0
62	398.7	Other Tangible Plant	0	0	0	100.00%		0
63		TOTAL DEPRECIATION EXPENSE Composite NU&U Rate	13,230	0	13,230	100.000	13,230	307
64		(LESS) AMORTIZATION OF CIAC	(6,255) 0	(6,255)	100.00%	(6,255)	458
								765

Florida Public Service Commission

 Jungle Den
 Schedule:
 B-14

 Docket No. 060368-WS
 Page:
 3 of 3

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

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

Jack Schreyer

	(1)	(5) De _l	(6) preciation Expe	(7) ense	(8)	(9) Used &	(10) Used &
Line	-	2007 Year	Utility	Adjusted Depreciation	Used & Useful	Useful Depreciation	Useful Change Over
No.	Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1	INTANGIBLE PLANT 351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	5	Ö	5	100.00%	5	ő
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0
7	354.2 Structures & Improvements	297	0	297	100.00%	297	141
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	2,722	0	2,722	100.00%	2,722	364
10 11	361.2 Collection Sewers - Gravity 362.2 Special Collecting Structures	3,151 0	0	3,151 0	100.00% 100.00%	3, 151 0	1 0
	363.2 Services to Customers	0	Ö	0	100.00%	0	ő
	364.2 Flow Measuring Devices	0	0	0	100.00%	ő	ō
14	365.2 Flow Measuring Installations	24	ō	24	100.00%	24	8
	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3 Receiving Wells	1,131	0	1,131	100.00%	1,131	(252)
21	371.3 Pumping Equipment 389.3 Other Plant & Misc. Equipment	542	0	542	100.00%	542 0	(13
22 23	TREATMENT AND DISPOSAL PLANT	0	0	0	100.00%	U	0
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25		14	ő	14	100.00%	14	14
26	355.4 Power Generation Equipment	Ö	ō	0	100.00%	0	0
27		5,150	0	5,150	100.00%	5,150	816
28	381.4 Plant Sewers	621	0	621	100.00%	621	(0
29	382.4 Outfall Sewer Lines	83	0	83	100.00%	83	28
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT	_					
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34 35	355.5 Power Generation Equipment 371.5 Pumping Equipment	0	0	0	100.00% 100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	ő	0	Ö	100.00%	0	o
38	381.5 Plant Sewers	Ö	Ō	Ö	100.00%	ő	ō
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41		0	0	0	100.00%	0	0
42		0	0	0	100.00%	0	0
	354.6 Structures & Improvements	0	0	0	100.00%	0	0
	355.6 Power Generation Equipment 366.6 Reuse Services	0	0	0	100.00% 100.00%	0	C
45 46	366.6 Reuse Services 367.6 Reuse Meters & Meter Installations	0	0	0 0	100.00%	0	C
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	ő	ő	ő	100.00%	ő	Č
49	389.6 Other Plant & Misc. Equipment	0	0	Ö	100.00%	0	Č
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	(
	354.7 Structures & Improvements	0	0	0	100.00%	0	(
53		0	0	0	100.00%	0	705
	390.71 Computer Equipment	1,099	0	1,099	100.00%	1,099	705
	391.7 Transportation Equipment 392.7 Stores Equipment	0	0	0	100.00%	0	(
	392.7 Stores Equipment 393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	(
58		0	0	0	100.00% 100.00%	0	(
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	(
	396.7 Communication Equipment	305	0	305	100.00%	305	102
61		0	0	0	100.00%	0	102
	398.7 Other Tangible Plant	0	ő	0	100.00%	0	Ċ
63	TOTAL DEPRECIATION EXPENSE	15,144	0	15,144		15,144	1,914
	Composite NU&U Rate			,	100.00%		
64	(LESS) AMORTIZATION OF CIAC	(6,128)	0	(6,128)		(6,128)	
65	NET DEPRECIATION EXPENSE - SEWER_	9,015	0	9,015		9,015	2,041

Taxes Other Than Income

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

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

For all allocations, provide description of allocation and calculations.

Schedule: B-15 Page: 1 of 1

Preparer: Jack Schreyer

Line No.	(1) Description		(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total	(7) Supporting Schedules
			4.50%	8.28%	on U&U			
Wate 1	r Test Year (2005) Per Books		824	291	439		1,554	B-4, B-5, A-5
2 3 4 5	Adjustments to Test Year (Explain Payroll Tax Adjustment Non-U&U Adjustment @ Total Test Year Adjustments	n) 0.00%	0	0	0 0	0	0 0 0	B5
6	Adjusted Test Year (2005)		824	291	439	0	1,554	
7 8 9 10 11	Adjustments to Intermed. Year (E RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @	(xplain)	19	320	(71) 0		19 320 (71) 0	E-13 B-5 A-5
12	Total 2006 Adjustments		19	320_	(71)	0	269	•
13	Adjusted Intermed. Year (2006)		843	611	368	0	1,822	
14 15 16 17 18	Adjustments to Projected Rate You RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @	ear (Exp	0	821	31 0		0 821 31 0	E-13 B-5 A-5
19	Total 2007 Adjustments		0_	821	31	0	853	
20 21	Adjusted Projected Rate Year (20 RAFs Assoc. with Revenue Incre		843 2,315	1,433	400	0	2,675 2,315	B-3
22	Total Projected Rate Year (2007)		3,158	1,433	400	0	4,990	•
Sewe 23	Test Year (2005) Per Books		1,946	1,015	7,071		10,032	B-4, B-6, A-6
24 25 26	Adjustments to Test Year (Explain Payroll Tax Adjustment Non-U&U Adjustment @	n) 0.00%		0	0		0	B-6
27 28	Total Test Year Adjustments Adjusted Test Year (2005)		0 1,946	1,015	7,071	0	10,032	-
29 30 31 32	Adjustments to Intermed. Year (E RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	Explain)	23	(325)		v	23 (325) (1,139)	
33	Non-U&U Adjustment @	0.00%			0		0	_
34	Total 2006 Adjustments		23 1,969	(325)	(1,139)	0 0	(1,441)	-
35	Adjusted Intermed. Year (2006)			689	5,932	U	8,590	
36 37 38 39 40	Adjustments to Projected Rate Y RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @	ear (Exp 0.00%	0	(36)	50 7 0		0 (36) 507 0	E-2 B-6 A-6
41	Total 2007 Adjustments	2071	0	(36)		0	470	-
42	Adjusted Projected Rate Year (20 RAFs Assoc. with Revenue Incre	,	1,969 3,442	653	6,438	0	9,061 3,442	B-3
43	Total Projected Rate Year (2007))	5,411	653	6,438	0	12,503	=

Recap Schedules: B-1, B-2

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

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Jungle Den TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Reconcilliation of Total Income Tax Provision	C-1	91
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

C-1 1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007	
Line	•	Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
Wat	er								
1	Current Tax Expense	(8,184)	(624)	(8,808)	(1,410)	(10,218)	(7,372)	(17,589)	C-2
2	Deferred Income Tax Expense	0	92	92	(56)	36	0	36	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	(8,184)	(532)	(8,716)	(1,465)	(10,182)	(7,372)	(17,553)	
Sew	er								
7	Current Tax Expense	(6,192)	(5,839)	(12,031)	1,666	(10,364)	(4,576)	(14,941)	C-2
8	Deferred Income Tax Expense) o	3,832	3,832	(2,329)	1,503	0	1,503	C-5
9	ITC Realized This Year	0	0	0	, o	0	0	. 0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	(6,192)	(2,007)	(8,199)	(663)	(8,861)	(4,576)	(13,437)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(21,216)	(1,285)	(22,501)	(15,131)	(7,861)	(22,992)	B-1, B-2
2	Less: Interest Charges	0	(311)	(311)	0	(7,275)	(7,275)	C-3
3	Taxable Income	(21,216)	(1,596)	(22,812)	(15,131)	(15,136)	(30,267)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	238	238	9,934		9,934	C-5
7	Total Schedule M Adjustments	0	238	238	9,934	0	9,934	
8	Taxable Income Before State Taxes	(21,216)	(1,835)	(23,050)	(25,066)	(15,136)	(40,201)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,167)	(101)	(1,268)	(1,379)	(832)	(2,211)	
13	Federal Taxable Income	(20,049)	(1,495)	(21,544)	(13,753)	(14,303)	(28,056)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(7,017)	(523)	(7,540)	(4,813)	(5,006)	(9,820)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(7,017)	(523)	(7,540)	(4,813)	(5,006)	(9,820)	
18	Summary:							
19	Current State Income Tax	(1,167)	(101)	(1,268)	(1,379)	(832)	(2,211)	
20	Current Federal Income Tax	(7,017)	(523)	(7,540)	(4,813)	(5,006)	(9,820)	
21	Total Current Income Tax Expense (To C-1)	(8,184)	(624)	(8,808)	(6,192)	(5,839)	(12,031)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(22,501)	(3,562)	(26,063)	(22,992)	3,868	(19,124)	B-1, B-2
2	Less: Interest Charges	(311)	(106)	(417)	(7,275)	(108)	(7,383)	C-3
3	Taxable Income	(22,812)	(3,668)	(26,479)	(30,267)	3,760	(26,507)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	238	(145)	94	9,934	(6,037)	3,897	C-5
7	Total Schedule M Adjustments	238	(145)	94	9,934	(6,037)	3,897	
8	Taxable Income Before State Taxes	(23,050)	(3,523)	(26,573)	(40,201)	9,797	(30,404)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,268)	(194)	(1,462)	(2,211)	539	(1,672)	
13	Federal Taxable Income	(21,544)	(3,474)	(25,018)	(28,056)	3,221	(24,835)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(7,540)	(1,216)	(8,756)	(9,820)	1,127	(8,692)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(7,540)	(1,216)	(8,756)	(9,820)	1,127	(8,692)	
18	Summary:							
19	Current State Income Tax	(1,268)	(194)	(1,462)	(2,211)	539	(1,672)	
20	Current Federal Income Tax	(7,540)	(1,216)	(8,756)	(9,820)	1,127	(8,692)	
21	Total Current Income Tax Expense (To C-1)	(8,808)	(1,410)	(10,218)	(12,031)	1,666	(10,364)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

C-2 Schedule: Page: Preparer:

3 of 3 Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/06	2007	12/31/07	12/31/06	2007	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(26,063)	(18,943)	(45,005)	(19,124)	(10,995)	(30,119)	B-1, B-2
2	Less: Interest Charges	(417)	(167)	(584)	(7,383)	(868)	(8,252)	C-3
3	Taxable Income	(26,479)	(19,110)	(45,589)	(26,507)	(11,863)	(38,370)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	94	0	94	3,897	00	3,897	C-5
7	Total Schedule M Adjustments	94	0	94	3,897	0	3,897	
8	Taxable Income Before State Taxes	(26,573)	(19,110)	(45,683)	(30,404)	(11,863)	(42,267)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,462)	(1,051)	(2,513)	(1,672)	(652)	(2,325)	
13	Federal Taxable Income	(25,018)	(18,059)	(43,077)	(24,835)	(11,211)	(36,046)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(8,756)	(6,321)	(15,077)	(8,692)	(3,924)	(12,616)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(8,756)	(6,321)	(15,077)	(8,692)	(3,924)	(12,616)	
18	Summary:							
19	Current State Income Tax	(1,462)	(1,051)	(2,513)	(1,672)	(652)	(2,325)	
20	Current Federal Income Tax	(8,756)	(6,321)	(15,077)	(8,692)	(3,924)	(12,616)	
21	Total Current Income Tax Expense (To C-1)	(10,218)	(7,372)	(17,589)	(10,364)	(4,576)	(14,941)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jungle Den
Docket No. 060368-WS
Test Year Ending: 12/31/05
Historical [X] Projected []

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2005	2005	2005	-	2005	2005	2005	Supporting
No.	Description	Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	0	279	279	Note*	0	7,243	7,243	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	. 0	Note*	0	0	0	Note*
4	Other Interest Expense	0	32	32		0	32	32	
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	311	311	_	0	7,275	7,275	-

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

* Note: Calculations for utility adjusted interest:				
	Water_		Sewer	
Rate Base (Sch. A-1, A-2)	16,661		307,679	
Weighted Cost of Long Term Debt (D-1)	1.68%	279	2.35%	7,243
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	279	_	7,243

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

	(1)	(2)	(3) Water	(4)	_	(5)	(6) Sewer	(7)	(8)
Line		2005	2006	2006	-	2005	2006	2006	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	279	106	385	Note*	7,243	108	7,351	Note*
2	Amortization of Debt Premium,	0	0	0		0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	0	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	32	0	32		32	0	32	
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	311	106	417	<u>-</u>	7,275	108	7,383	_ =

)NL	Y for Option 2 Companies (s	ee Scn. C-7)	' .	Water		56.1	-	Sewer	•	T-4-1	D = b + O = b
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total								=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Lin						- -		- =		

Note: Calculations for utility adjusted interest:				
• •	Water		Sewer	
Rate Base (Sch. A-1, A-2)	22,956		312,272	
Weighted Cost of Long Term Debt (D-1)	1.72%	385	2.34%	7,351
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		385		7,351

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2006	2007	2007	•	2006	2007	2007	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	385	199	584	Note*	7,351	868	8,220	Note*
2	Amortization of Debt Premium,	0	0	0		0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	0	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	32	0	32		32	0	32	
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	417	199	616	-	7,383	868	8,252	-

ONL	Y for Option 2 Companies (s	ee Sch. C-7)		Water	– –			Sewer			5 0 .
					Total Weighted	Debt Only Weighted		5		Total Weighted	Debt Only Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt Short-Term Debt	Not Applicable			Not Applicable						
10 11	Preferred Stock Common Equity										
12	Total								:		
13	ITC (from D-1, Line 7)										
14 15	Weighted Debt Cost (From Interest Adjustment (To Line						•				

 Note: Calculations for utility adjusted interest: 				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	34,832		349,162	
Weighted Cost of Long Term Debt (D-1)	1.87%	584	2.34%	8,220
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	. 0
Adjusted Interest on Debt	- "	584		8,220

Book/Tax Differences - Permanent

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected [] Schedule: Page:

C-5 1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		40/24/05	Water	40/04/05	40/04/05	Sewer	40/04/05	•
No.	Description	12/31/05 Per Books	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
100.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	0	417	417	2,047	6,209	8,256	
2	Book Depreciation & Amortization	0	368	368	0	6,209	6,209	B-13,14
3	Difference	0	49	49	2,047	0	2,047	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	74	74	3,079	0	3,079	
6	Regulatory Assets	0	66	66	2,762	0	2,762	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	238	238	9,934	0	9,934	•
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	13	13	546	0	546	
11	Timing Differences for Federal Taxes	0	225	225	9,388	0	9,388	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	79	79	3,286	0	3,286	
14	Total Deferred Taxes (to C-1)	0	92	92	3,832	0	3,832	•

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Test Year Ending 12/31/06 Historical [] Projected [X] Schedule: C-5
Page: 2 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•	12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	417	503	920	8,256	667	8,923	
2	Book Depreciation & Amortization	368	505	873	6,209	765	6,975	B-13,14
3	Difference	49	(2)	47	2,047	(98)	1,948	
4	Other Timing Differences (Itemize):							
5	Bad Debt	74	(74)	0	3,079	(3,079)	0	
6	Regulatory Assets	66	(66)	0	2,762	(2,762)	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	238	(145)	94	9,934	(6,037)	3,897	-
9	State Tax Rate	5.5%		5.5%	5.5%	ı	5.5%	
10	State Deferred Taxes	13	(8)	5	546	(332)	214	
11	Timing Differences for Federal Taxes	225	(137)	88	9,388	(5,705)	3,683	
12	Federal Tax Rate	35.0%		35.0%	35.0%	ı	35.0%	
13	Federal Deferred Taxes	79	(48)	31	3,286	(1,997)	1,289	
14	Total Deferred Taxes (to C-1)	92	(56)	36	3,832	(2,329)	1,503	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	-	12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	920	715	1,635	8,923	2,041	10,964	
2	Book Depreciation & Amortization	873	715	1,588	6,975	2,041	9,015	B-13,14
3	Difference	47	0	47	1,948	0	1,948	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	94	Ō	94	3,897	0	3,897	_
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	5	0	5	214	0	214	
11	Timing Differences for Federal Taxes	88	0	88	3,683	0	3,683	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	31	0	31	1,289	0	1,289	
14	Total Deferred Taxes (to C-1)	36	0	36	1,503	0	1,503	-

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: C-6 Page: 1 of 3

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

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

	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line			erred Tax Liabili	ty			-	Net Defe	erred Income	e Taxes
No.	Year •	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R			•						
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	180	1,078	1,258				180	1,078	1,258
4	2006	224	1,342	1,565				224	1,342	1,565
5	2007	268	1,605	1,873				268	1,605	1,873
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	214	1,284	1,499				214	1,284	1,499
9	2006	267	1,598	1,865				267	1,598	1,865
10	2007	319	1,912	2,231				319	1,912	2,231

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule:

C-6

Page: Preparer: 2 of 3 Jack Schreyer

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

	(1)	(2)	(3)	(4)							
		Acc	count No. 2830	6							
			Deferred State Tax Liability								
			Current								
Line		Beginning	Year	Ending							
No.	Year	Balance	Change	Balance							
WATE	R										
1	2003	0	0	0							
2	2004	0	0	0							
3	2005	0	180	180							
4	2006	180	44	224							
5	2007	224	44	268							
SEWE	R										
6	2003	0	0	0							
7	2004	0	0	0							
8	2005	0	214	214							
9	2006	214	52	267							
10	2007	267	52	319							

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)				
		Acc	count No. 2830	5				
		Deferred Federal Tax Liability						
			Current					
Line		Beginning	Year	Ending				
No.	Year	Balance	Change	Balance				
WATE	R							
1	2003	0	0	0				
2	2004	0	0	0				
3	2005	0	1,078	1,078				
4	2006	1,078	263	1,342				
5	2007	1,342	263	1,605				
SEWE	R							
6	2003	0	0	0				
7	2004	0	0	0				
8	2005	0	1,284	1,284				
9	2006	1,284	314	1,598				
10	2007	1,598	314	1,912				

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Preparer: Jack Schreyer

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

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

1 NONE NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: C-7 Page: 2 of 4

Preparer: Jack Schreyer

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

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

1 NONE NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

Jungle Den 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

Jungle Den

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

Jungle Den Docket No. 060368-WS

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

Schedule: Page:

C-8 1 of 1

Preparer:

Jack Schreyer

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

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

Income Tax Returns

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: C-9 Page:

1 of 1

Test Year Ending 12/31/05

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

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

Schedule: C-10 Page: 1 of 1

Preparer: Jack Schreyer

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

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

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Jungle Den CAPITAL SCHEDULES

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

Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

D-1

Page: Preparer: 1 of 3 Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	4,654	27.93%	6.00%	1.68%	279	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	6,981	41.90%	10.12%	4.24%	706	D-2
5	Customer Deposits	534	3.21%	6.00%	0.19%	32	D-2
6	Accumulated Deferred Income Taxes	4,491	26.96%	0.00%	0.00%	0	D-2
7	Total	16,661	100.00%	=	6.11%	1,018	:
SEV	/ER						
8	Long-Term Debt	120,718	39.23%	6.00%	2.35%	7,243	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	181,077	58.85%	10.12%	5.96%	18,325	D-2
12	Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	5,350	1.74%	0.00%	0.00%	0	D-2
14	Total	307,679	100.00%	-	8.32%	25,600	• •

Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

D-1 2 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER				<u> </u>		
1	Long-Term Debt	6,584	28.68%	6.00%	1.72%	395	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	9,876	43.02%	10.12%	4.35%	999	D-2
5	Customer Deposits	534	2.33%	6.00%	0.14%	32	D-2
6	Accumulated Deferred Income Taxes	5,962	25.97%	0.00%	0.00%	0	D-2
7	Total	22,956	100.00%	_	6.21%	1,426	• =
SEV	/ER						
8	Long-Term Debt	121,854	39.02%	6.00%	2.34%	7,311	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	182,781	58.53%	10.12%	5.92%	18,497	D-2
12	Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	7,103	2.27%	0.00%	0.00%	0	D-2
14	Total	312,272	100.00%	_	8.28%	25,841	-

Schedule of Requested Cost of Capital

13 Month Average balance

Jungle Den

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page: D-1 3 of 3

Preparer:

Jack Schreyer

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

-	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	10,829	31.09%	6.00%	1.87%	650	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	16,243	46.63%	10.12%	4.72%	1,644	D-2
5	Customer Deposits	534	1.53%	6.00%	0.09%	32	D-2
6	Accumulated Deferred Income Taxes	7,227	20.75%	0.00%	0.00%	0	D-2
7	Total	34,832	100.00%	-	6.68%	2,326	. :
SEW	/ER						
8	Long-Term Debt	136,007	38.95%	6.00%	2.34%	8,160	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	204,011	58.43%	10.12%	5.91%	20,646	D-2
12	Customer Deposits	534	0.15%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	8,609	2.47%	0.00%	0.00%	0	D-2
14	Total	349,162	100.00%	_	8.26%	28,838	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Jungle Den

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

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-2

Page:

1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 !		A	Recon	ciliation Adju	istments	Reconciled	0
Line		Average	Chasifia	(Evaloia)	Due vete 4	To Requested Rate Base	
No.		Test Year	Specific	(Explain)	Pro rata *	Rate base	Schedules
vvate 1		0			1 GE 1	1 651	D-5
•	Long-Term Debt Short-Term Debt	0			4,654	4,654	
2		_				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	11,635			(4,654)	6,981	
5	Customer Deposits	534				534	D-7
6	Accumulated Deferred Income Taxes	4,491				4,491	
7	Total	16,661			0	16,661	A-1
Sew	er						
8	Long-Term Debt	0			120,718	120,718	D-5
9	Short-Term Debt	0			•	0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	301,795			(120,718)	181,077	
12	Customer Deposits	534			, , ,	534	
13	Accumulated Deferred Income Taxes	5,350				5,350	
14	Total	307,679			0	307,679	A-2

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

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Jungle Den

Docket No. 060368-WS

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

Schedule: D-2

Page:

2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	6,584				6,584	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	9,876				9,876	
5	Customer Deposits	534				534	D-7
6	Accumulated Deferred Income Taxes	5,962				5,962	
7	Total	22,956			0	22,956	A-1
Sew	er						
8	Long-Term Debt	121,854				121,854	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	182,781				182,781	
12	Customer Deposits	534				534	D-7
13	Accumulated Deferred Income Taxes	7,103				7,103	
14	Total	312,272		;	0	312,272	A-2

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Jungle Den

Docket No. 060368-WS

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

Schedule: D-2

Page: 3 of 3

Preparer:

Jack Schreyer

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

(1)		(2)	(3) Recon	(4) ciliation Adju	(5)	(6) Reconciled	(7)
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	10,829				10,829	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	16,243				16,243	
5	Customer Deposits	534				534	D-7
6	Accumulated Deferred Income Taxes	7,227				7,227	
7	Total	34,832	•		0	34,832	A-1
Sew	er						
8	Long-Term Debt	136,007				136,007	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	204,011				204,011	
12	Customer Deposits	534				534	D-7
13	Accumulated Deferred Income Taxes	8,609				8,609	
14	Total	349,162			0	349,162	A-2

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

Recap Schedules: D-1

Preferred Stock Outstanding

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

Utility [X] or Parent [X]

Florida Public Service Commission

Schedule: Page: D-3 1 of 1

Preparer: Jack Schreyer

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

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

119

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: D-4 Page: 1 of 1

Preparer: Jack Schreyer

Historical 2005, Projected 200 Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: Page: D-5 1 of 2

Preparer:

Jack Schreyer

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

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: D-5 Page: 2 of 2

Preparer: Jack Schreyer

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

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

Cost of Variable Rate Long-Term Debt

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

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

Florida Public Service Commission

Schedule:

D-6

Page:

1 of 2 <name>

Preparer: <

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Schedule: D-6 Page: 2 of 2

Preparer: Jack Schreyer

Jungle Den Docket No. 060368-WS Test Year Ending: Historical 2005, Projected 2006 & 2007

1

Utility [] or Parent [X]

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

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

D-7

Jungle Den

Docket No. 060368-WS

Test Year Ending: 12/31/05

Schedule: Page:

Preparer: .

1 of 1 Jack Schreyer

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	1,091	0	(50)	1,041
2	Feb-05	1,041	25	(50)	1,016
3	Mar-05	1,016	25	0	1,041
4	Apr-05	1,041	0	0	1,041
5	May-05	1,041	150	(75)	1,116
6	Jun-05	1,116	150	(225)	1,041
7	Jul-05	1,041	0	(45)	996
8	Aug-05	996	150	(50)	1,096
9	Sep-05	1,096	50	(50)	1,096
10	Oct-05	1,096	0	` o ´	1,096
11	Nov-05	1,096	0	0	1,096
12	Dec-05	1,096	150	(100)	1,146
13	Average			` '	1,069
14		Wate	er Allocated at	50% _	534
15		Sewe	er Allocated at	50% _	534

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Jungle Den RATES SCHEDULES

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

Florida Public Service Commission

E-1w

1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

Jungle Den

Docket No. 060368-WS

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

Water [X] or Sewer []

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

Line	(1)	(2) Test Year	(3) Test Year	(4) Test Year	(5) Present	(6) Interim	(7) Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential						
2	5/8" X 3/4"	6.32	6.38		6.51	15.67	25.79
3	3/4"	9.49	9.58		9.77	23.52	38.68
4	1"	15.84	15.99		16.31	39.26	64.46
5	1-1/2"	31.65	31.95		32.59	78.44	128.93
6	2"	50.65	51.13		52.16	125.55	206.28
7	3"	101.27	102.23		104.29	251.02	412.5
8	4"	128.24	159.75		162.97	392.27	644.6
9	6"	316.51	319.52		325.97	784.60	1,289.2
10	8"	506.39	511.21		521.52	1,255.29	2,062.8
11	10"	727.93	734.86		749.69	1,804.49	2,965.3
12	Gallonage charge, Block 1	4.87	4.92		5.02	12.08	18.0
13	Block 2	-	-		-	-	22.6
14	Block 3	-	-		-	-	-
15	Commerciant						
15 16	Commerical 5/8" X 3/4"	6.32	6.38		6.51	15.67	25.7
17		9.49	9.58		9.77	23.52	38.6
18	1"	15.84	15.99		16.31	39.26	64.4
	1-1/2"	31.65					
20	2"	50.65	31.95 51.13		32.59 52.16	78.44	128.9 206.2
21	3"	101.27				125.55	
22		128.24	102.23 159.75		104.29	251.02 392.27	412.5
23	6"	316.51	319.52		162.97	784.60	644.6
24	8"	506.39	511.21		325.97 521.52		1,289.2
25	10"	727.93	734.86			1,255.29	2,062.8
26	Gallonage charge	4.87	4.92		749.69 5.02	1,804.49 12.08	2,965.3 18.0
	Ganonago onargo	4,01	4.52		3.02	12.00	10.0
27	Multi-Family						
28	5/8" X 3/4"	6.32	6.38		6.51	15.67	25.7
29	3/4"	9.49	9.58		9.77	23.52	38.6
30	1"	15.84	15.99		16.31	39.26	64.4
31	1-1/2"	31.65	31.95		32.59	78.44	128.9
32		50.65	51.13		52.16	125.55	206.2
33	3"	101.27	102.23		104.29	251.02	412.5
34	4"	128.24	159.75		162.97	392.27	644.6
	6"	316.51	319.52		325.97	784.60	1,289.2
	8"	506.39	511.21		521.52	1,255.29	2,062.8
	10"	727.93	734.86		749.69	1,804.49	2,965.3
38	Gallonage charge	4.87	4.92		5.02	12.08	18.0
39	Fire Protection						
40		4.22	4.26		4.35	10.47	51.5
41		8.44	8.52		8.69	20.92	103.1
	4"	13.18	13.31		13.58	32.69	161.1
	6"	26.38	26.63		27.17	65.40	322.3
	8"	42.19	42.59		43.45	104.58	515.7
	10"	60.67	61.25		62.49	150.41	741.3
.0			127			orinted 11/17/200	

Rate Schedule - Sewer

Florida Public Service Commission

E-1s

1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

Jungle Den

Docket No. 060368-WS

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

Water[] or Sewer[X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	0) 04.40:	Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential 5/8" X 3/4"	12.12	12.24		12.35	29.71	31.63
2	3/4"	12.12	12.24		12.35	29.71	47.44
ა 4	1"	12.12	12.24		12.35	29.71	79.07
5	1-1/2"	12.12	12.24		12.35	29.71	158.14
6	2"	12.12	12.24		12.35	29.71	253.03
7	3"	12.12	12.24		12.35	29.71	506.05
8	4"	12.12	12.24		12.35	29.71	790.71
9	6"	12.12	12.24		12.35	29.71	1,581.41
10	8"	12.12	12.24		12.35	29.71	2,530.26
11	10"	12.12	12.24		12.35	29.71	3,637.25
12	Gallonage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	9.39	9.48		9.57	23.02	29.92
14	Canonago Chargo, Cappou Coago	0.00	0.10		0.07		20.02
15	Commerical						
16	5/8" X 3/4"	12.12	12.24		12.35	29.71	31.63
17	3/4"	18.16	18.34		18.51	44.53	47.44
18	1"	30.26	30.55		30.83	74.17	79.07
	1-1/2"	60.53	61.12		61.67	148.37	158.14
20	2"	96.85	97.79		98.68	237.41	253.03
21	3"	193.71	195.59		197.36	474.81	506.05
22	4"	302.64	305.58		308.35	741.83	790.71
23	6"	605.31	611.20		616.74	1,483.76	1,581.41
24	8"	968.51	977.93		986.79	2,374.03	2,530.26
25	10"	1,392.22	1,405.76		1,418.50	3,412.64	3,637.25
26	Gallonage charge	11.28	11.39		11.49	27.64	35.91
27	Multi-Family	40.40	40.04		40.05	20.74	24.02
28	5/8" X 3/4"	12.12	12.24		12.35	29.71	31.63
29	3/4"	18.16 30.26	18.34		18.51	44.53	47.44
30	1"	60.53	30.55 61.12		30.83 61.67	74.17 148.37	79.07 158.14
31 32	1-1/2"	96.85	97.79		98.68	237.41	253.03
33	3"	193.71	195.59		197.36	474.81	506.05
34	3 4"	302.64	305.58		308.35	741.83	790.71
35	6"	605.31	611.20		616.74	1,483.76	1,581.41
36	8"	968.51	977.93		986.79	2,374.03	2,530.26
37	10"	1,392.22	1,405.76		1,418.50	3,412.64	3,637.25
38	Gallonage charge	11.28	11.39		11.49	27.64	35.91
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	30.28	30.57		30.85	74.22	66.42
41		-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Florida Public Service Commission

Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

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

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	(' '	Number	Consumption	Test Year	Test Year	Present	Total Revenue	Conservation	Proposed	Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Gallons	Rate	Proposed
1	Residential									
2	5/8" X 3/4"	1,328	1,866	Split Yr	8,453	6.51	8,645	NA	25.79	34,249
3	3/4"	0	0	Split Yr	0	9.77	0	NA	38.68	0
4	1"	0	0	Split Yr	0	16.31	0	NA	64.46	0
5	1-1/2"	0	0	Split Yr	0	32.59	0	NA	128.93	0
6	2"	0	0	Split Yr	0	52.16	0	NA	206.28	0
7	3"		0	Split Yr	0	104.29	0	NA	412.57	0 0
8 9	4* Gallonage	0	0	Split Yr	0	162.97	0	NA	644.63	U
10	Block 1		1 066	Split Yr	9,149	5.02	9,367	1 0 4 0	18.08	33,430
11	Block 2	-	1,866	Split Yr	9,149	5.02	9,367	1,849 17	22.60	33,430
12	Block 3	_		Split Yr	0	-	0	0	22.00	0
13	Total Residential	1,328	1,866	Op.it 11	17,601		18,013	1,866		68,063
14	Average Bill		1,000		13.25		13.56	1,000		51.25
1-7	Average Dill				10.20		15.50			51.25
15	Commerical									
16	5/8" X 3/4"	36	40	Split Yr	229	6.51	234	NA	25.79	928
17	3/4"	0	0	Split Yr	0	9.77	0	NA NA	38.68	0
18	1"	ő	ő	Split Yr	ő	16.31	Ö	NA	64.46	õ
19	1-1/2"	Ō	ō	Split Yr	Ö	32.59	Ö	NA	128.93	ő
20	2"	0	Ō	Split Yr	0	52.16	Ō	NA	206.28	0
21	3"	0	ō	Split Yr	0	104.29	Ō	NA	412.57	Ō
22	4"	0	0	Split Yr	0	162.97	0	NA	644.63	0
23		***************************************		,	***************************************					
24	Gallonage	-	40	Split Yr	196	5.02	201	0	18.08	723
25	· ·									
26										
27	Total Commercial	36	40		425		435	0		1,652
28	Average Bill				11.82		12.09			45.88
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	6.51	0	NA	25.79	0
31	3/4"	0	0	Split Yr	0	9.77	0	NA	38.68	0
32	1"	0	0	Split Yr	0	16.31	0	NA	64.46	0
33	1-1/2"	0	0	Split Yr	0	32.59	0	NA	128.93	0
34	2"	0	0	Split Yr	0	52.16	0	NA	206.28	0
35	3"	0	0	Split Yr	0	104.29	0	NA	412.57	0
36	4"	0	0	Split Yr	0	162.97	0	NA	644.63	0
37	4		_							
38	Gallonage	-	0	Split Yr	0	5.02	0	0	18.08	0
39										
40	Takat Mariki Familia									
41	Total Multi- Family	0	0		0		0	0		0
42	Average Bill									
40	Et . B									
43 44	Fire Protection 2"	0	NA	Split Yr	0	4.05	0	A1.A	E4 57	•
45	3"	0	NA NA	Split Yr	0	4.35	0	NA	51.57	0
46	4 "	0	NA NA	Split Yr	0	8.69 13.58	0	NA NA	103.14 161.16	0 0
	6"	0	NA NA	Split Yr	0	27.17	0	NA NA	322.32	0
	8"	0	NA	Split Yr	0	43.45	0	NA NA	515.71	0
	10"	Ö	NA	Split Yr	Ď	62.49	ő	NA	741.33	0
50	• •	_		- μ	· ·	02,75	· ·		7 11.00	Ŭ
51										
52										
53	Total Fire Protection	0	0		0		0	0		0
54	Average Bill				-		-			
	-									
55	Subtota				18,027		18,448			69,715
56	Unbilled Revenues				0		0			
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				285		285			456
59	Total Revenue	!			18,312		18,733			70,171
60	Booked Revenue				18,241					
61	Difference				71 =	0.4%				
62						5 , 0				
63										

Florida Public Service Commission E-2w

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Jack Schreyer

Schedule:

Preparer:

Page:

Jungle Den Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05

Water [X] or Sewer [1]
Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)
Line	01 - 41 - 4 - 51	Number	Consumption	Test Year	Test Year
<u>No.</u>	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Revenue
2	5/8" X 3/4"	333	638	6.32	2,105
3	3/4"	0	0	9.49	0
4	1"	0	0	15.84	0
5	1-1/2"	0	0	31.65	0
6	2"	0	0	50.65	0
7	3"	0	0	101.27	0
8	4"	0	0	128.24	0
9	Gallonage		620	4.07	0.407
10	Block 1	-	638	4.87	3,107 0
11 12	Block 2 Block 3	-		•	0
13	Total Residential	333	638	_	5,212
14	Average Bill				15.65
14	Average bill				10.00
15	Commerical				
16	5/8" X 3/4"	9	9	6.32	57
17	3/4"	0	0	9.49	0
18	1"	0	0	15.84	0
19	1-1/2"	0	0	31.65	0
20	2"	0	0	50.65	0
21	3" 4"	0	0	101.27	0
22 23	4"	U		128.24	0
24	Gallonage	_	9	4.87	44
25	Galloriage	_	3		0
26				_	Ö
27	Total Commercial	9	9		101
28	Average Bill				11.19
29	Multi-Family		_		_
30	5/8" X 3/4"	0	0	6.32	0
31	3/4" 1"	0 0	0 0	9.49	0
32 33	1-1/2"	0	0	15.84 31.65	0 0
34	2"	0	0	50.65	0
35	3"	0	Ö	101.27	ő
36	4"	0	0	128.24	Ō
37					
38	Gallonage	-	0	4.87	0
39		-	0	-	0
40			0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				
43	Fire Protection				
43	1"	0	NA	4.22	0
45	2"	0	NA	8.44	Ö
46	3"	0	NA	13.18	0
47	4"	0	NA	26.38	0
48	6"	0	NA	42.19	0
49	8"	0	NA	60.67	0
50					
51					^
52 53	Total Fire Protection				0
54					
54	Average Bill				
55	Subtota	ıt			5,312
00	Costola				3,012

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05 Water [X] or Sewer []

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

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

			/0\		
1 !	(1)	(2)	(3)	(4) T+ Y	(5)
Line No.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Test Year Rates	Test Year
1	Residential	Dillo	171 1,000 yai.	Itales	Revenue
2	5/8" X 3/4"	995	1,228	6.38	6,348
3	3/4"	0	0	9.58	0
4	1"	Ō	Ō	15.99	Ō
5	1-1/2"	0	Ō	31.95	0
6	2"	Ö	0	51.13	0
7	3"	0	0	102.23	0
8	4"	0	0	159.75	0
9	Gallonage				
10	Block 1	-	1,228	4.92	6,042
11	Block 2	-		-	0
12	Block 3	<u> </u>		-	0
13	Total Residential	995	1,228		12,390
14	Average Bill				12.45
15	Commerical				
16	5/8" X 3/4"	27	31	6.38	172
17	3/4"	0	0	9.58	0
18	1"	0	0	15.99	0
19	1-1/2"	0	0	31.95	0
20	2"	0	0	51.13	0
21	3" 4"	0	0	102.23	0
22	4"	U	0	159.75	0
23 24	Gallanaga		31	4.92	153
25	Gallonage	-	31	4.92	155
26		-		-	0
27	Total Commercial	27	31		325
28	Average Bill	<u>————</u>			12.03
20	Average bill				12.03
29	Multi-Family				
30	5/8" X 3/4"	0	0	6.38	0
31	3/4"	0	Ō	9.58	0
32	1"	0	0	15.99	0
33	1-1/2"	0	0	31.95	0
34	2"	0	0	51.13	0
35	3"	0	0	102.23	0
36	4"	0	0	159.75	0
37					
38	Gallonage	-	0	4.92	0
39		-	0	-	0
40			0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				
40	Ciro Destaction				
43 44	Fire Protection 1"	0	NA	4.26	0
45	2"	0	NA NA	8.52	0
46	3"	0	NA NA	13.31	0
47	4 "	0	NA NA	26.63	0
48	6"	0	NA NA	42.59	0
49	8"	0	NA	61.25	ő
50	-	•		5 1. 20	•
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				<u>_</u>
	Subtota	ıi			12,715

Florida Public Service Commission

Ę-2s

Schedule:

Jungle Den Docket No. 060368-WS

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

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

Line		(2) Number	(3) Usage	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Proposed	(9) Proposed	(10) Revenue at
<u>No.</u> 1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Usage	Rate	Proposed
2	5/8" X 3/4"	1,370	2,009	Split Yr	16,728	12.35	16,920		31.63	43,333
3	3/4"	0	2,000	Split Yr	0	12.35	0,020		47.44	0
4	1"	0	0	Split Yr	ő	12.35	Ö		79.07	Ö
5	1-1/2"	0	0	Split Yr	0	12.35	0		158.14	ŏ
6	2"	0	0	Split Yr	0	12.35	0		253.03	Ö
7	3"	0	0	Split Yr	. 0	12.35	0		506.05	ő
8	3 4"	0	0	Split Yr	0	12.35	0		790.71	0
9	Gallonage cap (gallons)		none	Opin 11	0	12.55	U		750.71	Ū
10	Capped Usage	_	2,009	Split Yr	18,986	9.57	19,226	2,009	29.92	60,109
11	Usage Above Cap	-	2,009	Spiit 11	10,900	9.51	19,220	2,003	25.52	00,103
12	Usage Above Cap	•	17					17		
	Total Residential	1,370	2,026		35,713		36,146			103,442
13		1,370	2,020							
14	Average Bill				26.07		26.38			75.51
15	Commerical			0.10.34		40.05			64.00	222
16	5/8" X 3/4"	12	32	Split Yr	147	12.35	148		31.63	380
17	3/4"	0	0	Split Yr	0	18.51	0		47.44	0
18	1"	0	0	Split Yr	0	30.83	0		79.07	0
19	1-1/2"	0	0	Split Yr	0	61.67	0		158.14	0
20	2"	0	0	Split Yr	0	98.68	0		253.03	0
21	3"	0	0	Split Yr	0	197.36	0		506.05	0
22	4"	0	0_	Split Yr	0	308.35	0		790.71	0
23										
24	Gallonage	-	32	Split Yr	364	11.49	368		35.91	1,149
0.5	Tatal Commercial	12	32		510		516			1,529
25	Total Commercial									
26	Average Bill				42.52		42.99			127.39
27	Multi-Family		•							_
28	5/8" X 3/4"	0	0	Split Yr	0	12.35	0		31.63	0
29	3/4"	0	0	Split Yr	0	18.51	0		47.44	0
30	1"	0	0	Split Yr	0	30.83	0		79.07	0
31	1-1/2"	0	0	Split Yr	0	61.67	0		158.14	0
32	2"	0	0	Split Yr	0	98.68	0		253.03	0
33	3"	0	0	Split Yr	0	197.36	0		506.05	0
34	4"	0	0_	Split Yr	0	308.35	0		790.71	0
35	0-4		0	Calle Va	0	44.40	0		05.04	^
36	Gallonage	-	0	Split Yr	0	11.49	0		35.91	0
37	Total Multi- Family	0	0		0		0			
	-									
38	Average Bill									
00	Flat Data									
39	Flat Rate	230	NA	Calle Va	7.014	20.05	7.000		00.40	45.077
40	Res. Wastewater Only	230	NA NA	Split Yr	7,014 0	30.85	7,096		66.42	15,277
41 42	Sprinkler Heads Reuse	0	NA NA	Split Yr Split Yr	0	-	0		-	0
	Total Flat Rate - Other		NA	Spiit 11	7,014	-			-	<u> 0</u>
43	Total Flat Rate - Other				7,014		7,096			15,277
44	Subtotal				_ 43,237		10 757			100.040
	Unbilled Revenues				43,237		43,757			120,248
46	Guaranteed Revenues				0		0			-
40	Misc. Service Charge				0		0			-
48	Total Revenue				43,237		43,757			120,248
49	Booked Revenue				43,424		43,737			120,240
50	Difference				(187) =	-0.4%				
51	Direction				(167) -	-0.476				
52					0	0.0%				
32					U	0.0%				

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05

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

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

			-	-	,
	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	344	664	12.12	4,169
3	3/4"	0	0	12.12	0
4	1"	0	0	12.12	0
5	1-1/2"	0	0	12.12	0
6	2"	0	0	12.12	0
7	3"	0	0	12.12	0
8	4"	0	0	12.12	0
9	Gallonage cap		221		
10	Capped Usage	-	664	9.39	6,235
11	Usage Above Cap	-			
12	Total Desidential	344			40 404
13	Total Residential	344	664		10,404
14	Average Bill				0.00
15	Commerical		_		
16	5/8" X 3/4"	3	7	12.12	36
17	3/4"	0	0	18.16	0
18	1"	0	0	30.26	0
19	1-1/2"	0	0	60.53	0
20	2"	0	0	96.85	0
21	3"	0	0	193.71	0
22	4"	0	0	302.64	0
23					
24	Gallonage	-	7	11.28	79
25	Tatal Campanial				445
25	Total Commercial	3	7		115
26	Average Bill				0.00
27	Multi-Family	_	_		
28	5/8" X 3/4"	0	0	12.12	0
29	3/4"	0	0	18.16	0
30	1"	0	0	30.26	0
31	1-1/2"	0	0	60.53	0
32	2"	0	0	96.85	0
33	3"	0	0	193.71	0
34	4"	0	0	302.64	0
35			_		
36	Gallonage	-	0	11.28	0
			_		
37	Total Multi- Family	0	0		0
38	Average Bill				-
39	Flat Rate				
40	Res. Wastewater Only	59	NA	30.28	1,787
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0_
43	Total Flat Rate - Other				1,787
44	Subtotal				12,306
					·

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

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

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

			•	_	•
	(1)	(2)	(3)	(4)	(5)
Line	1.7	Number	Usage	Test Year	Test Ýear
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	1,026	1,345	12.24	12,558
3	3/4"	0	0	12.24	0
4	1"	0	0	12.24	0
5	1-1/2"	0	0	12.24	0
6	2"	0	0	12.24	0
7	3"	0	0	12.24	0
8	4"	0_	0	12.24	0
9	Gallonage cap				
10	Capped Usage	-	1,345	9.48	12,751
11	Usage Above Cap	-			
12					
13	Total Residential	1,026	1,345		25,309
14	Average Bill				24.67
15	Commerical				
16	5/8" X 3/4"	9	25	12.24	110
17	3/4"	0	0	18.34	0
18	1"	0	0	30.55	0
19	1-1/2"	0	0	61.12	0
20	2"	0	0	97.79	0
21	3"	0	0	195.59	0
22	4"	0	0	305.58	0
23					
24	Gallonage	-	25	11.39	285
	-				
25	Total Commercial	9	25		395_
26	Average Bill				43.88
27	Multi-Family				
28	5/8" X 3/4"	0	0	12.24	0
29	3/4"	0	0	18.34	0
30	1"	0	0	30.55	0
31	1-1/2"	0	0	61.12	0
32	2"	0	0	97.79	0
33	3"	0	0	195.59	0
34	4"	0	0	305.58	0
35					_
36	Gallonage	-	0	11.39	0
07	Taxat Marile: Family:	0	0		
37	Total Multi- Family				
38	Average Bill				
	EI . D .				
39	Flat Rate	474	NIA	00.57	5.007
40	Res. Wastewater Only	171	NA	30.57	5,227
41	Sprinkler Heads	0	NA NA	-	0
42	Reuse	0	NA	-	5,227
43	Total Flat Rate - Other				5,227
44	Subtotal	1			30,931
44	Subtotal	'			30,931

Customer Monthly Billing Schedule

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3 Page: 1 of 1

Preparer: Jack Schreyer

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

WATER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
<u>No.</u>	Year	Residential	Service	Dwelling	Protection	(List)	Total
1	Jan-05	109	5	0	0	0	114
2	Feb-05	111	7	0	0	0	118
3	Mar-05	110	6	0	0	0	116
4	Apr-05	109	5	0	0	0	114
5	May-05	110	5	0	0	0	115
6	Jun-05	110	7	0	0	0	117
7	Jul-05	110	10	0	0	0	120
8	Aug-05	110	6	0	0	0	116
9	Sep-05	111	4	0	0	0	115
10	Oct-05	111	10	0	0	0	121
11	Nov-05	111	6	0	0	0	117
12	Dec-05	112	5	0	0	0	117
13	Total Water	1,324	76	0	0	0	1,400

SEWER

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

Miscellaneous Service Charges

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

DUCKET NO. 000305-113

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

Schedule:

E-4

Page:

1 of 1

Preparer: Jack Schreyer

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

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

SEWER

(1)		(2)	(3)	(4)	(5)
Line		Pres	sent	Propo	osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	-	-	24.00	31.00
11	Insufficient Funds	20.00	-	21.00	-
12	Late Payment Fees	-	-	-	-

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Schedule: E-5 Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE					.,	3110.300	, , , , , ,
1	Jan-05	30	0	0	0	0	30
2	Feb-05	15	0	0	0	0	15
3	Mar-05	15	0	0	0	0	15
4	Apr-05	30	0	0	0	0	30
5	May-05	60	0	0	0	0	60
6	Jun-05	15	0	0	0	0	15
7	Jul-05	15	0	0	0	0	15
8	Aug-05	45	0	0	0	0	45
9	Sep-05	0	0	0	0	0	0
10	Oct-05	0	0	0	0	0	0
11	Nov-05	0	0	0	0	0	0
12	Dec-05	60	0	0	0	0	60
13	Total Water	285	0	0	0	0	285
14	Annual Events	19	0	0	0	0	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	285	0	0	0	0	285
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	456	0	0	0	0	456
SEWE	ER .						
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28 29	Oct-05 Nov-05	0	0	0	0	0	0
29 30	Nov-05 Dec-05	0	0	0	0 0	0	0
30	Dec-05		U	U	U	0	0
31	Total Sewer	0	0	0	0	0	0
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

1

Schedule: E-6 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

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

Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8 Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1)	(2)	
No.	Туре	Description	

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule:

E-9

Page: Preparer:

1 of 1 Jack Schreyer

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).

State the type of agreement (i.e. contract, tax).

	(1)	(2)	(3)	(4)	(5)
Line				How collected	Type
No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATE					
1 2	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
SEWE	R				
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None

Service Availability Charges Schedule

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule:

E-10

1 of 1 Page: Preparer:

Jack Schreyer

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

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

Schedule:

E-11 1 of 1

Page: Preparer:

Jack Schreyer

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Test Year Ended: 12/31/2005 Water [X] or Sewer [X] Schedule: E-12
Page: 1 of 1
Preparer: Jack Schreyer

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

Line			
No.			

Not applicable; no industrial customers.

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test			Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,328	Note A	1,328	1,866	Note B	1,866	6.51	8,645		25.79	34,249
3	3/4"	0		0	0		0	9.77	0		38.68	0
4	1"	0		0	0		0	16.31	0		64.46	0
5	1-1/2"	0		0	0		0	32.59	0		128.93	0
6	2"	0		0	0		Ö	52.16	0		206.28	0
7	3"	0		0	0		ō	104.29	ō		412.57	0
8	4"	ō		Ö	ő		ō	162.97	ő		644.63	ő
9	Gallonage	ŭ		ŭ	Ü		v	102.57	Ü		044.00	·
10	Block 1	_		0	1,866		1,866	5.02	9,367	1,849	18.08	33,430
11	Block 2	_		ő	0		0	3.02	0	1,043	22.60	384
12	Block 3	-		0	0		0	-	0	0	22.00	0
13		1,328	-			-		-			-	
	Total Residential	1,320		1,328	1,866		1,866		18,013	1,866		68,063
14												
4-	O											
15	Commerical	<u>~ -</u>										
16	5/8" X 3/4"	36		36	40		40	6.51	234		25.79	928
17	3/4"	0		0	0		0	9.77	0		38.68	0
18	1"	0		0	0		0	16.31	0		64.46	0
19	1-1/2"	0		0	0		0	32.59	0		128.93	0
20	2"	0		0	0		0	52.16	0		206.28	0
21	3"	0		0	0		0	104.29	0		412.57	0
22	4"	0		0	0		Ō	162.97	0		644.63	0
23					_		-		•			•
24	Gallonage	-		0	40		40	5.02	201	40	18.08	723
25	Total Commercial	36	-	36	0		40	0.02	435	40		1,652
26	70141 0011111010141	-		00	Ŭ		40		730	40		1,032
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	6.51	0		25.79	0
29	3/4"	ő		ŏ	0		Õ	9.77	0		38.68	0
30	1"	0		0	0		0	16.31	0			0
	1-1/2"	0		0	0		_				64.46	
		-		•	_		0	32.59	0		128.93	0
	2"	0		0	0		0	52.16	0		206.28	0
33	3"	0		0	0		0	104.29	0		412.57	0
34	4"	0		0	0		0	162.97	0		644.63	0
35	±			_								
36	Gallonage		_	0	0	_	0	5.02	0_	0	18.08	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		51.57	0
41	3"	0		0				-	0		103.14	0
42	4"	0		0				-	Ō		161.16	Ō
43	6"	0		0				-	ō		322.32	Ō
44	8"	0		0				_	Ö		515.71	ő
45	10"	Ō		ō				_	0		741.33	ő
46	Per Hydrant	Õ		ő				_	0		741.55	0
47	Total Fire Protection	0	-					-			•	
48	FORM THE PROTECTION	U		U					U			U
-,0												
49	Subtotals	1,364	•	1,364	1,866	•	1,906		18,448	1,906		69,715
50	Misc. Service Charge	1,004		.,00-	1,000		1,300		285	1,300		
51	Total Revenue											456
01	rotal Revenue			Deflects and					18,733			70,171

Note A: Reflects projected customer growth for 2006

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

Florida Public Service Commission

Jungle Den 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)

					(consumpti	on is in 1	,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test			Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Conserv.	Proposed	2007
No.	Class/Meter Size	Bills_	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,328	Note A	1,328	1,866	Note B	1,866	6.51	8,645		25.79	34,249
3	3/4"	0		0	0		0	9.77	0		38.68	0
4	1"	0		0	0		0	16.31	0		64.46	0
5	1-1/2"	0		ō	0		0	32.59	0		128.93	0
6	2"	ō		Ö	0		o o	52.16	Ö		206.28	Ō
7	3"	ő		0	0		Ö	104.29	Õ		412.57	ő
8	3 4"	0		0	0		0	162.97	0		644.63	0
		U		U	U		U	102.57	U		044.03	U
9	Gallonage	0			4 000		4.000	5.00	0.007	1.040	40.00	22.420
10	Block 1	0		0	1,866		1,866	5.02	9,367	1,849	18.08	33,430
11	Block 2	0		0	0		0	-	0	17	22.60	384
12	Block 3	0		0	0		0	-	0_	0	-	0
13	Total Residential	1,328		1,328	1,866		1,866		18,013	1,866		68,063
14												
15	Commerical											
16	5/8" X 3/4"	36		36	40		40	6.51	234		25.79	928
17	3/4"	0		0	0		0	9.77	0		38.68	0
18	1"	0		0	0		0	16.31	0		64.46	0
19	1-1/2"	0		0	0		0	32.59	0		128.93	0
20	2"	0		0	0		0	52.16	0		206.28	0
21	3"	0		0	0		0	104.29	0		412.57	0
22	4"	0		0	0		0	162.97	0		644.63	0
23									0			
24	Gallonage	0		0	40		40	5.02	201	40	18.08	723
25	Total Commercial	36	•	36	40	-	40	0.02	435	40	10.00	1,652
26	Total Commercial	30		50			70		750	70		1,032
20												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	6.51	0		25.79	0
29	3/4"	0		0	0		ő	9.77	0		38.68	Ö
30	1"	0		0	0		Ö	16.31	0		64.46	0
		0		0	0		ő	32.59	0		128.93	0
31	1-1/2"	0		_	-		0		0			
	2"	_		0	0		_	52.16			206.28	0
33	3"	0		0	0		0	104.29	0		412.57	0
34	4"	0		0	0		0	162.97	0		644.63	0
35	_	_					_					
36	Gallonage	0		0	0	_	0	5.02	0	0	18.08	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
00	Elex Destaction											
39 40	Fire Protection	0		0					^		64.57	^
	2"	0		_				-	0		51.57	0
41	3"	-		0				-	0		103.14	0
42	4"	0		0				-	0		161.16	0
43	6"	0		0				-	0		322.32	0
44		0		0				-	0		515.71	0
45	10"	0		0				-	0		741.33	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
				4.00.								
49	Subtotals	1,364		1,364	1,906		1,906		18,448	1,906		69,715
50	Misc. Service Charge								285			456
51	Total Revenue								18,733			70,171
			Note A.	Reflects proje	acted custom	or aroud	h for 2007					

Note A: Reflects projected customer growth for 2007

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

Florida Public Service Commission

Jungle Den 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)

					(usage is in	1,000 g	allons)	, ,				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Reg.
1	Residential											
2	5/8" X 3/4"	1,370	Note A	1,370	2,009	Note B	2,009	12.35	16,920		31.63	43,333
3	3/4"	0	1101071	0	0	11010 0	0	12.35	0,020		47.44	0
4	1"	0		ő	0		0	12.35	Ö		79.07	ŏ
5	1-1/2"	0		0	0		0	12.35	0		158.14	0
		0		0	0		0	12.35	0			0
6	2"	_		-			_		_		253.03	
7	3"	0		0	0		0	12.35	0		506.05	0
8	4"	0		0	0		0	12.35	0		790.71	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage	-			2,009		2,009	9.57	19,226	2,009	29.92	60,109
11	Usage Above Cap	-			17		17			17		
12			_			_						
13	Total Residential	1,370		1,370	2,026		2,026		36,146	2,026		103,442
14												
4-	O sandard											
15	Commerical											
16	5/8" X 3/4"	12		12	32		32	12.35	148		31.63	380
17	3/4"	0		0	0		0	18.51	0		47.44	0
18	1"	0		0	0		0	30.83	0		79.07	0
19	1-1/2"	0		0	0		0	61.67	0		158.14	0
20	2"	0		0	0		0	98.68	0		253.03	0
21	3"	0		0	0		0	197.36	0		506.05	0
22	4"	0		0	0		0	308.35	0		790.71	0
23									0			
24	Gallonage	•			32		32	11.49	368	32	35.91	1,149
25	Total Commercial	12	-	12	0	-	32		516	32		1,529
26									0.0			.,0=0
0.7	Martin Familia											
27	Multi-Family				^		•	40.05	•		04.00	^
28	5/8" X 3/4"	0		0	0		0	12.35	0		31.63	0
29	3/4"	0		0	0		0	18.51	0		47.44	0
30	1"	0		0	0		0	30.83	0		79.0 7	0
31	1-1/2"	0		0	0		0	61.67	0		158.14	0
32	2"	0		0	0		0	98.68	0		253.03	0
33	3"	0		0	0		0	197.36	0		506.05	0
34	4"	0		0	0		0	308.35	0		790.71	0
35												
36	Gallonage	-		0	0		0	11.49	0	0	35.91	0
37	Total Multi-Family	0	-	0	0	•	0		0	0		0
38	,			-			_		•	_		•
- •												
39	Flat Rate											
40	Res. Wastewater Only	230		230				30.85	7,096		66.42	15,277
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		Ō				-	ō		-	Ô
43	Total Flat Rate - Other	0	-	230		•			7,096			15,277
						_						
44	Subtotals	1,382		1,612	2,026		2,058		43,757	2,058		120,248
45	Misc. Service Charge								0			0
46	Total Revenue								43,757			120,248

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

Florida Public Service Commission

Jungle Den 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)

					(usage is in							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	• •	Proj. Test		Proj. Test	Proj. Test		Proj. Test	• •	Proj. Test	Proposed		Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Year 2007	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
		Dillo	1 actor	Dilla	Csage	1 80101	Usage	Nates	Nevenue	Usage	Nates	Nev. Neq.
1	Residential	4.070		4.070								40.000
2	5/8" X 3/4"	1,370	Note A	1,370	664	Note B	2,009	12.35	16,920		31.63	43,333
3	3/4"	0		0	0		0	12.35	0		47.44	0
4	1"	0		0	0		0	12.35	0		79.07	0
5	1-1/2"	0		0	0		0	12.35	0		158.14	0
6	2"	0		0	0		0	12.35	0		253.03	0
7	3"	0		0	ō		Ö	12.35	ŏ		506.05	ő
8	4"	0		ő	0		ő	12.35	0		790.71	ő
		U		U	U		U	12.33	U			v
9	Gallonage cap (gallons)						:				6,000	
10	Capped Usage				664		2,009	9.57	19,226	2,009	29.92	60,109
11	Usage Above Cap				0		17			17		
1	Total Residential	1,370		1,370	664	•	2,026		36,146	2,026		103,442
2									•			,
~												
3	Commerical											
-		40		40	_							
4	5/8" X 3/4"	12		12	7		32	12.35	148		31.63	380
5	3/4"	0		0	0		0	18.51	0		47.44	0
6	1"	0		0	0		0	30.83	0		79.07	0
7	1-1/2"	0		0	0		0	61.67	0		158.14	0
8	2"	0		0	0		0	98.68	0		253.03	Ó
9	3"	0		ō	ō		ō	197.36	ŏ		506.05	ŏ
10	4"	0		ő	0		· ·	308.35	0		790.71	0
	4	U		U	U			300.33			790.71	U
11	.				_				0			
12	Gallonage				7		32	11.49	368	32	35.91	1,149
13	Total Commercial	12		12	7		32		516	32		1,529
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	12.35	0		31.63	0
17	3/4"	ŏ		Ö	0		ŏ	18.51	ő		47.44	Ö
		0										
18	1"			0	0		0	30.83	0		79.07	0
19	1-1/2"	0		0	0		0	61.67	0		158.14	0
20	2"	0		0	0		0	98.68	0		253.03	0
21	3"	0		0	0		0	197.36	0		506.05	0
22	4"	0		0	0		0	308.35	0		790.71	0
23					_		-	· -	=			•
24	Gallonage			0	0		0	11.49	0	0	35.91	0
_	Total Multi-Family				0	•	 0	11.45			33.51	- 0
25	rotal Multi-Family	U		U	U		U		U	U		U
26												
27	Flat Rate											
28	Res. Wastewater Only	230		230				30.85	7,096		66.42	15,277
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	ō		ō					ŏ		_	ŏ
31	Total Flat Rate - Other	230		<u>_</u>				-	7,096		-	
32	TO(a) Flat Rate - Otilet	230						-	7,096			15,277
	D. Baranto	4 040		4 000			0.050		10.757			400 010
33	Subtotals	1,612		1,382	671		2,058		43,757	2,058		120,248
34	Misc. Service Charge								0			0
35	Total Revenue								43,757			120,248
36												
-0												

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

Jungle Den Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class: Meter Size:

Schedule: E-14 Page:

1 of 1

Preparer:

Jack Schreyer

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

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

See attached Bill Analyses

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Jungle Den ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
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Wastewater Treatment Plant Data	F-4	154
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Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: F-1 Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Month 2005	Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
1	Jan	226	0	236	0	(10)	
2	Feb	207	Ö	215	0	(8)	
3	Mar	226	0	197	0	29	
4	Apr	166	0	168	0	(2)	
5	May	131	0	142	0	(11)	
6	Jun	162	0	134	0	28	
7	Jul	187	0	166	0	21	
8	Aug	152	0	135	0	17	
9	Sep	121	0	107	0	14	
10	Oct	151	0	127	0	24	
11	Nov	152	0	141	0	11	
12	Dec	186	0	140	0	46	
13	TOTAL	2,067	0	1,908	0	159	7.7%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Page:

1 of 1

Preparer:

John F. Guastella

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

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

		(1)	(2)	(3)	(4)	(5)	(6)
		` '	, ,				Total Purch.
Line	Month Individual Plant Flows					Total Plant	Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	440,000	0	0	0	440,000	0
2	Feb	402,000	0	0	0	402,000	0
3	Mar	515,000	0	0	0	515,000	0
4	Apr	316,000	0	0	0	316,000	0
5	May	543,000	0	0	0	543,000	0
6	Jun	593,000	0	0	0	593,000	0
7	Jul	678,000	0	0	0	678,000	0
8	Aug	625,000	0	0	0	625,000	0
9	Sep	581,000	0	0	0	581,000	0
10	Oct	646,000	0	0	0	646,000	0
11	Nov	469,000	0	0	0	469,000	0
12	Dec	475,000	0	0	0	475,000	0
13	Total	6,283,000	0	0	0	6,283,000	0

Water Treatment Plant Data

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Test Year End: 12/31/2005 Schedule: Page: F-3 1 of 1

Preparer:

John F. Guastella

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

governmental agency ordinance. Provide documents to support this calculation.

Line			
No.	Description	Date	GPD
1	Inter-Connected Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER		0
	operating or construction permit, provide an explanation.		
	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		0
	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected	Day 1 2	0 0
	the flows on these days.	3 4 5 Average	0 0 0
4	Average Daily Flow		0
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a		No

Sewer Treatment Plant Data

Florida Public Service Commission

Jungle Den Docket No. 060368-WS Schedule: Page: F-4 1 of 1

Test Year End: 12/31/2005

rainfall periods.

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
	city. If different from that shown on the DER permit, provide an explanation.		21,000
during the test year. Exp	Month ows during the peak usage month plain, on a separate page, if this led by abnormal infiltration due to	July	37,000

Used and Useful Calculations Water Treatment Plant

Jungle Den 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
Interim Permanent Note

100%

1

100% Inter-Connected

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

Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission

Schedule:

F-6

Page:

1 of 1

Preparer:

John F. Guastella

Jungle Den Docket No. 060368-WS Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

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

Line No.

> Used & Useful Interim Permanent

Note

1

100%

100%

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

Used and Useful Calculations Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Schedule:

F-7

Page:

1 of 1

Preparer:

John F. Guastella

Jungle Den Docket No. 060368-WS

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

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

		* 10 - \$ 648 1188 4				4
Base						
ERCs	Trended E	RCs	Total	Used & Useful		
2005	2010	2012	Lots	Interim	Permanent	Note
				100%	6 100% Built-	Out

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

Sewer

2

100%

100% ~

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

F-8

1 of 1

Schedule:

Jungle Den
Docket No. 060368-WS

Docket No. 060368-WS Page:
Schedule Year Ended December 31 of:
Proposer:

Schedule Year Ended December 31 of: Preparer: John F. Guastella Historical 2005, Projected 2007

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

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

Line	(1)	(2) Average	(3) Average	(4)	(5)	
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2001	115.0	115.0	114.2		
2	2002	114.0	114.0	114.2		
3	2003	113.0	113.0	114.2		
4	2004	114.0	114.0	114.2		
5	2005	115.0	115.0	114.2		
6	2006			114.2	0.00%	
7	2007			114.2	0.00%	
8	2008			114.2	0.00%	
9	2009			114.2	0.00%	
10	2010			114.2	0.00%	5 yrs beyond 2005
11	2011			114.2	0.00%	
12	2012			114.2	0.00%	5yrs beyond 2007
			X Coefficient(s)	0.000		
SEWER						
13	2001	124.0	124.0	124.7		
14	2002	127.5	127.5	127.7		
15	2003	132.0	132.0	130.7		
16	2004	134.5	134.5	133.7		
17	2005	135.5	135.5	136.7		
18	2006			139.7	2.19%	
19	2007			142.7	2.15%	
20	2008			145.7	2.10%	
21	2009			148.7	2.06%	
22	2010			151.7	2.02%	5 yrs beyond 2005
23	2011			154.7	1.98%	
24	2012			157.7	1.94%	5yrs beyond 2007

X Coefficient(s) 3.000

Equivalent Residential Connections - Water

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9 Page: 1 of 1

Preparer: John F. Guastella

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

	(1)	(2)	(3) R Custome	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2001	114	114	114.0	2,255	19.781	2,255	114.0	
2	2002	114	112	113.0	2,161	19.124	2,207	115.4	1.23%
3	2003	112	112	112.0	2,052	18.321	2,084	113.7	-1.44%
4	2004	112	112	112.0	1,981	17.688	2,011	113.7	-0.04%
5	2005	112	112	112.0	1,868	16.679	1,908	114.4	0.62%

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

0.09%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-10 Page: 1 of 1

Preparer: John F. Guastella

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

-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custom	ers	SFR	Gallons/	Total	Total	Annual
Line					Gallons	SFR	Gallons	ERCs	% Incr.
<u>No.</u>	Year	Beginning	Ending	Average	<u>Treated</u>	(5)/(4)	Treated	(7)/(6)	in ERCs
1	2001	123	123	123.0	2,895	23.537	2,895	123.0	
2	2002	123	130	126.5	2,911	23.012	2,911	126.5	2.85%
3	2003	130	132	131.0	2,775	21.183	2,875	135.7	7.29%
0	2000	100	102	101.0	2,710	27.100	2,0.0	100.7	1.2070
4	2004	132	135	133.5	2,283	17.101	2,301	134.6	-0.86%
5	2005	135	134	134.5	2,011	14.952	2,043	136.6	1.55%

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

2.66%

-				

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Jungle Den INTERIM RATE SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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Rate Schedule - Interim Rates

Florida Public Service Commission

Jungle Den

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

Water[X] Sewer [X]

Schedule:

G-1

Page: Preparer: 1 of 1

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)
Line	\'' /	Present	Interim
No.	Class/Meter Size	Rates	Rates
	WATER		140.70%
1	Residential		
2	5/8" X 3/4"	6.51	15.67
3	3/4"	9.77	23.52
4	1"	16.31	39.26
5	1-1/2"	32.59	78.44
6	2"	52.16	125.55
7	3"	104.29	251.02
8	4"	162.97	392.27
9	6"	325.97	784.60
10	8"	521.52	1,255.29
11	10"	749.69	1,804.49
12	Gallonage, Block 1	5.02	12.08
13	Block 2	-	-
14	Block 3	-	-
15	General Service		
16	5/8" X 3/4"	6.51	15.67
17	3/4"	9.77	23.52
18	1"	16.31	39.26
19	1-1/2"	32.59	78.44
20	2"	52.16	125,55
21	3"	104.29	251.02
22	4"	162.97	392.27
23	6"	325.97	784.60
24	8"	521.52	1,255.29
25	10"	749.69	1,804.49
26	Gallonage charge	5.02	12.08
27	Fire Protection		
28	2"	4.35	10.47
29	3"	8.69	20.92
30	4"	13.58	32.69
31	6"	27.17	65.40
32	8"	43.45	104.58
33	10"	62.49	150.41

(4)	(5)	(6)
	Present	Interim
Class/Meter Size	Rates	Rates
SEWER		140.58%
Residential		
5/8" X 3/4"	12.35	29.71
3/4"	12.35	29.71
1"	12.35	29.71
1-1/2"	12.35	29.71
2"	12.35	29.71
3"	12.35	29.71
4"	12.35	29.71
6"	12.35	29.71
8"	12.35	29.71
10"	12.35	29.71
Gallonage cap (gallons)	6,000	6,000
Gallonage charge	9.57	23.02
General Service		
5/8" X 3/4"	12.35	29.71
3/4"	18.51	44.53
1"	30.83	74.17
1-1/2"	61.67	148.37
2"	98.68	237.41
3"	197.36	474.81
4"	308.35	741.83
6"	616.74	1,483.76
8"	986.79	2,374.03
10"	1,418.50	3,412.64
Gallonage charge	11.49	27.64
Flat Rate	00.07	7400
Res. Wastewater Only	30.85	74.22
Sprinkler Heads	-	-
Reuse		

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Schedule: Page: G-2 1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2) Adjusted	(3) Adjustments	(4) Interim	(5)
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT		12/3 1/2003	Trate Case	Dase	Ochleddie(s)
1	Utility Plant in Service	21,342	0	21,342	A-1
2	Utility Land & Land Rights	260	0	260	A-1
3	Less: Non-Used & Useful Plant	0	Ö	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(12,983)		(12,983)	A-1
6	Less: CIAC	(10,649)		(10,649)	A-1
7	Accumulated Amortization of CIAC	6,797	0	6,797	A-1
8	Acquisition Adjustments	0,707	0	0,737	A-1
9	Less: Accum. Amort. of Acq. Adjustments	Ō	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	11,893	0	11,893	A-1
12	Total Rate Base	16,661	0	16,661	
SEW					
13	Utility Plant in Service	361,987	0	361,987	A-2
14	Utility Land & Land Rights	119,526	0	119,526	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(132,207)		(132,207)	A-2
18	Less: CIAC	(132,868)		(132,868)	A-2
19	Accumulated Amortization of CIAC	72,711	0	72,711	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	18,529	0	18,529	A-2
23	Total Rate Base	307,679	0	307,679	

Schedule of Adjustments to Rate Base - Interim

Jungle Den Docket No. 060368-WS

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

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

Line No.

NONE

Florida Public Service Commission

Schedule:

G-3

Page: Preparer: 1 of 1 Jack Schreyer

17

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Jungle Den Docket No. 060368-WS

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

Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Litable . A .P i . i	Marie A. A.	A 12 - 2 - 1 4 - 2 - 2		Requested	
	Description	Utility Adjusted	•	Adjusted Interim	Interim	Interim	Supporting
Wate		Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
1	Water Sales Revenues	10.007	0	40.007	05.004	40.004	5.4
2	Other Revenues	18,027	0	18,027	25,364	43,391	B-4
3	OPERATING REVENUES	285	0	285	0	285	B-4
3	OF ERATING REVENUES	18,312	U	18,312	25,364	43,676	
4	Operation & Maintenance	38,891	0	38,891	375	39,265	B-5
5	Depreciation, net of CIAC Amort.	368	0	368		368	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	1,554	0	1,554	1,141	2,694	B-15
8	Provision for Income Taxes	(8,716)	0	(8,716)	9,116	400	C-1
9	OPERATING EXPENSES	32,096	0	32,096	10,631	42,728	
10	NET OPERATING INCOME	(13,784)	0	(13,784)	14,732	948	
11	RATE BASE	16,661	0	16,661		16,661	A-1
12	RATE OF RETURN	-82.74%				5.69%	
Sew	er						
13	Sewer Sales Revenues	43,237	0	43,237	60,783	104,021	B-4
14	Other Revenues	0	0	. 0	0	0	B-4
15	OPERATING REVENUES	43,237	0	43,237	60,783	104,021	
16	Operation & Maintenance	49,988	0	49,988	898	50,886	B-6
17	Depreciation, net of CIAC Amort.	6,209	0	6,209		6,209	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	10,032	0	10,032	2,733	12,765	B-15
20	Provision for Income Taxes	(8,199)	0	(8,199)	18,570	10,371	C-1
21	OPERATING EXPENSES	58,031	0	58,031	22,201	80,231	
22	NET OPERATING INCOME	(14,793)	0	(14,793)	38,583	23,789	
23	RATE BASE	307,679	0	307,679		307,679	A-2
24	RATE OF RETURN	-4.81%		·	:	7.73%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

Schedule: Page: G-5 1 of 1

Preparer:

Jack Schreyer

Line	(1)	(2) Interim	(3) Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007		
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	25,364	60,783
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	1,141	2,735
6	,		
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	18,312	43,237
9	Plus Required Revenue Adjustment	25,364	60,783
10	Rate Year Revenue at Proposed Rates	43,676	104,021
11		•	
12	Less Operating Expenses Before Income Taxes	(42,328)	(69,860)
13	Less Interest Expense	(311)	(7,275)
14	Taxable Income	1,037	26,885
15	Income Tax at Composite Rate of 38.58%	400	10,371
16	Less Income Tax at Present Rates	8,716	8,199
17	_		
18	Income Tax Adjustment	9,116	18,570

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jungle Den

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)
		Reconciled			Weighted		
Line	•	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	4,654	27.93%	6.00%	1.68%	279	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	6,981	41.90%	9.12%	3.82%	637	D-2
5	Customer Deposits	534	3.21%	6.00%	0.19%	32	D-2
6	Accumulated Deferred Income Taxes	4,491	26.96%	0.00%	0.00%	0	D-2
7	Total	16,661	100.00%	_	5.69%	948	
SEW	VER						
8	Long-Term Debt	120,718	39.23%	6.00%	2.35%	7,243	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	181,077	58.85%	9.12%	5.37%	16,514	D-2
12	Customer Deposits	534	0.17%	6.00%	0.01%	32	D-2
13	Accumulated Deferred Income Taxes	5,350	1.74%	0.00%	0.00%	0	D-2
14	Total	307,679	100.00%	_	7.73%	23,789	

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