

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In re: Application for increase in water and)
wastewater rates in Alachua, Brevard,)
Highlands, Lake, Lee, Marion, Orange, Palm)
Beach, Pasco, Polk, Putnam, Seminole,)
Sumter, Volusia, and Washington Counties)
by Aqua Utilities Florida, Inc.)
_____)

Docket No. 060368-WS

COMMISSION
CLERK

Dated: January 29, 2007

AQUA UTILITIES FLORIDA, INC.'S
NOTICE OF FILING
REVISED INTERIM RATE SCHEDULES

Aqua Utilities Florida, Inc. ("AUF") hereby files and serves Notice that it has filed twenty copies of its Revised Interim Rate Schedules for the utility systems listed below, as requested by Staff. The Revised Interim Rate Schedules include Revised Schedules F-5 and F-6 for each of the 32 listed systems, in response to Deficiency Nos. 13 and 14 as set forth in the Deficiency Letter dated January 2, 2007 from Timothy Devlin, Director, Division of Economic Regulation, to Kenneth Hoffman, counsel for AUF. An electronic copy of such Schedules was served on Staff by electronic mail on January 24, 2007.

Arredondo Estates/Farms
Carlton Village
Chuluota
East Lake Harris Estates
Fl Central Commerce Park
Hobby Hills
Holiday Haven
Imperial Mobile Terrace
Hermits Cove
Interlachen Lake/Park Manor
Jasmine Lakes
JS - 48 Estates
JS - Summit Chase
Kingswood
Lake Josephine
Leisure Lakes

Morningview
Ocala Oaks
Palm Port
Palms MHP
Picciola Island
Piney Woods
Quail Ridge
Sebring Lakes
Silver Lake Oaks
Skycrest
South Seas
Sunny Hills
The Woods
Valencia Terrace
Venetian Village
Village Water

CMP _____
COM _____
CTR _____
ECR 1
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC _____
OTH _____

RECEIVED & FILED

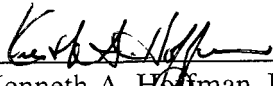
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

00937 JAN 29 06

FPSC-COMMISSION CLERK

Respectfully submitted this 29th day of January, 2007.


Kenneth A. Hoffman, Esquire
Marsha E. Rule, Esquire
Rutledge, Ecenia, Purnell & Hoffman, P.A.
215 South Monroe St., Suite 420
Tallahassee, FL 32301
850.681.6788 (telephone)
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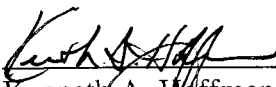
ATTORNEYS FOR AQUA UTILITIES
FLORIDA, INC.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by hand delivery this 29th day of January, 2007, to the following:

Florida Public Service Commission
Rosanne Gervasi, Esq.
Katherine E. Fleming, Esq.
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Office of the Public Counsel
Stephen C. Reilly, Esq.
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400


Kenneth A. Hoffman

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and)
wastewater rates in Alachua, Brevard,)
Highlands, Lake, Lee, Marion, Orange, Palm)
Beach, Pasco, Polk, Putnam, Seminole,)
Sumter, Volusia, and Washington Counties)
by Aqua Utilities Florida, Inc.)
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Docket No. 060368-WS

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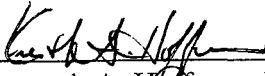
Morningview
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Palm Port
Palms MHP
Picciola Island
Piney Woods
Quail Ridge
Sebring Lakes
Silver Lake Oaks
Skycrest
South Seas
Sunny Hills
The Woods
Valencia Terrace
Venetian Village
Village Water

DOCUMENT NUMBER-DATE

00937 JAN 29 5

FPSC-COMMISSION CLERK

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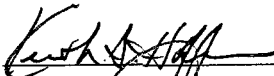
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Kenneth A. Hoffman

ORIGINAL

**Arredondo Estates/Farms
Water and Sewer**

Docket No. 060368-WS

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

Alachua County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

00937 JAN 29 5

FPSC-COMMISSION CLERK

Arredondo Estates/Farms
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		35.60%			48.17%
1	Residential					
2	5/8" X 3/4"	13.85	18.78	5/8" X 3/4"	15.30	22.67
3	3/4"	20.77	28.16	3/4"	22.94	33.99
4	1"	34.64	46.97	1"	38.22	56.63
5	1-1/2"	69.26	93.92	1-1/2"	76.44	113.26
6	2"	110.82	150.27	2"	122.31	181.23
7	3"	222.00	301.03	3"	244.63	362.47
8	4"	346.31	469.59	4"	382.23	566.35
9	6"	692.64	939.21	6"	753.13	1,115.91
10	8"	-	-	8"	-	-
11	10"	-	-	10"	-	-
12	Gallorage, Block 1	2.35	3.19	Gallorage cap (gallons)	7,000	7,000
13	Block 2	-	-	Gallorage charge	3.56	5.27
14	Block 3	-	-			
15	General Service					
16	5/8" X 3/4"	13.85	18.78	5/8" X 3/4"	15.30	22.67
17	3/4"	20.77	28.16	3/4"	22.94	33.99
18	1"	34.64	46.97	1"	38.22	56.63
19	1-1/2"	69.26	93.92	1-1/2"	76.44	113.26
20	2"	110.82	150.27	2"	122.31	181.23
21	3"	222.00	301.03	3"	244.63	362.47
22	4"	346.31	469.59	4"	382.23	566.35
23	6"	692.64	939.21	6"	753.13	1,115.91
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallorage charge	2.35	3.19	Gallorage charge	4.25	6.30
27	Fire Protection					
28	2"	-	-	Flat Rate		
29	3"	-	-	Res. Wastewater Only	-	-
30	4"	-	-	Sprinkler Heads	-	-
31	6"	-	-	Reuse	-	-
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	406,794	(18,737)	0	388,057	A-5
2	Utility Land & Land Rights	2,960		0	2,960	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(248,499)	10,828	0	(237,671)	A-9
5	Less: CIAC	(15,916)	0	0	(15,916)	A-12
6	Accumulated Amortization of CIAC	12,583	0	0	12,583	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	33,174		0	33,174	A-1
11	Total Rate Base	191,097	(7,909)	0	183,188	
SEWER						
12	Utility Plant in Service	276,596	(37,008)	0	239,588	A-6
13	Utility Land & Land Rights	7,232		0	7,232	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(193,430)	28,467	0	(164,963)	A-10
16	Less: CIAC	0	0	0	0	A-12
17	Accumulated Amortization of CIAC	0	0	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	17,490		0	17,490	A-2
21	Total Rate Base	107,888	(8,541)	0	99,347	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(18,737)	(37,008)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	10,828	28,467
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(7,909)	(8,541)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	152,847		0	152,847	49,149	201,996	E-2w	32.16%
2 Other Revenues	3,160		0	3,160	0	3,160	E-2w	0.00%
3 OPERATING REVENUES	156,007	0	0	156,007	49,149	205,156		31.50%
4 Operation & Maintenance	153,368		0	153,368	726	154,094	B-5	
5 Depreciation, net of CIAC Amort.	16,624	(782)	0	15,842		15,842	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	14,789	(241)	0	14,547	2,210	16,757	B-15	
8 Provision for Income Taxes	(9,457)		0	(9,457)	14,739	5,282	C-1	
9 OPERATING EXPENSES	175,324	(1,023)	0	174,301	17,675	191,976		
10 NET OPERATING INCOME	(19,317)	1,023	0	(18,294)	31,474	13,180		
11 RATE BASE	183,188			183,188		183,188	A-1	
12 RATE OF RETURN	-10.54%			-9.99%		7.19%		
Sewer								
13 Sewer Sales Revenues	101,268		0	101,268	46,637	147,906	E-2s	46.05%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	101,268	0	0	101,268	46,637	147,906		46.05%
16 Operation & Maintenance	119,446		0	119,446	689	120,134	B-6	
17 Depreciation, net of CIAC Amort.	8,877	(723)	0	8,153		8,153	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	7,219	(175)	0	7,043	2,097	9,140	B-15	
20 Provision for Income Taxes	(12,002)		0	(12,002)	15,185	3,184	C-1	
21 OPERATING EXPENSES	123,539	(899)	0	122,641	17,971	140,612		
22 NET OPERATING INCOME	(22,271)	899	0	(21,373)	28,666	7,293		
23 RATE BASE	99,347			99,347		99,347	A-2	
24 RATE OF RETURN	-22.42%			-21.51%		7.34%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(782)	(723)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(241)	(175)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	53,045	48,091
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	783	710
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,387	2,164
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	152,171	99,837
18	Plus Required Revenue Adjustment	53,045	48,091
19	Rate Year Revenue at Proposed Rates	205,216	147,928
20			
21	Less Operating Expenses Before Income Taxes	(186,754)	(137,451)
22	Less Interest Expense	(4,770)	(2,224)
23	Taxable Income	13,692	8,254
24	Income Tax at Composite Rate of 38.58%	5,282	3,184
25	Less Income Tax at Present Rates	9,457	12,002
26			
27	Income Tax Adjustment	14,739	15,185

Schedule of Requested Cost of Capital

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	61,480	33.56%	6.00%	2.01%	3,689	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	92,220	50.34%	9.12%	4.59%	8,410	D-2
5	Customer Deposits	18,012	9.83%	6.00%	0.59%	1,081	D-2
6	Accumulated Deferred Income Taxes	11,476	6.26%	0.00%	0.00%	0	D-2
7	Total	183,188	100.00%		7.19%	13,180	
SEWER							
8	Long-Term Debt	37,060	37.30%	6.00%	2.24%	2,224	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	55,590	55.96%	9.12%	5.10%	5,070	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	6,698	6.74%	0.00%	0.00%	0	D-2
14	Total	99,347	100.00%		7.34%	7,293	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Arredondo Estates/Farms
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,028	26.08%	790	9,497	0.00%	0	10,036	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	26.08%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other intakes	0	26.08%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	9,519	26.08%	2,483	9,519	0.00%	0	9,519	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	26.08%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	16,198	26.08%	4,224	16,198	0.00%	0	16,198	0.00%	0
13	310.2	Power Generation Equipment	30,068	26.08%	7,842	30,068	0.00%	0	30,068	0.00%	0
14	311.2	Pumping Equipment	13,031	26.08%	3,398	13,031	0.00%	0	15,050	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	26.08%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	2,960	0.00%	0	2,960	0.00%	0	2,960	0.00%	0
18	304.3	Structures & Improvements	28,245	0.00%	0	40,382	0.00%	0	40,710	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	26,898	0.00%	0	30,318	0.00%	0	71,359	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	29,046	0.00%	0	29,046	0.00%	0	29,046	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	50,803	0.00%	0	50,803	0.00%	0	50,803	0.00%	0
27	331.4	Transm. & Distribution Mains	89,869	0.00%	0	113,687	0.00%	0	123,084	0.00%	0
28	333.4	Services	23,448	0.00%	0	23,448	0.00%	0	23,448	0.00%	0
29	334.4	Meters & Meter Installations	67,558	0.00%	0	75,480	0.00%	0	93,906	0.00%	0
30	335.4	Hydrants	2,288	0.00%	0	2,288	0.00%	0	4,051	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,018	0.00%	0	1,018	0.00%	0	1,018	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	7,183	0.00%	0	7,183	0.00%	0	7,183	0.00%	0
36	340.5	Office Furniture & Equipment	2,599	0.00%	0	2,599	0.00%	0	2,599	0.00%	0
37	340.51	Computer Equipment	1,328	0.00%	0	10,242	0.00%	0	28,975	0.00%	0
38	341.5	Transportation Equipment	1,046	0.00%	0	1,046	0.00%	0	1,046	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	608	0.00%	0	608	0.00%	0	608	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	3,014	0.00%	0	3,013	0.00%	0	3,013	0.00%	0
46		TOTAL	409,754		18,737	472,435		0	564,683		0
		Total Land and Land Rights	2,960		0	2,960		0	2,960		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Arredondo Estates/Farms

Schedule: A-6 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

(1)			(2)		(3)		(4)		(5)			(6)		(7)		(8)			(9)		(10)	
			Historical Base Year 2005						Intermediate Year 2006						Projected Rate Year 2007							
Line No.	Acct No.	Account Name	Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful									
				%	Amount		%	Amount		%	Amount		%	Amount								
1		INTANGIBLE PLANT																				
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
5		COLLECTION PLANT																				
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
7	354.2	Structures & Improvements	4,172	21.35%	891	4,172	0.00%	0	4,172	0.00%	0	4,172	0.00%	0								
8	355.2	Power Generation Equipment	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
9	360.2	Collection Sewers - Force	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
10	361.2	Collection Sewers - Gravity	81,199	21.35%	17,336	94,271	0.00%	0	193,881	0.00%	0	193,881	0.00%	0								
11	362.2	Special Collecting Structures	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
12	363.2	Services to Customers	2,135	0.00%	0	2,135	0.00%	0	2,135	0.00%	0	2,135	0.00%	0								
13	364.2	Flow Measuring Devices	635	0.00%	0	635	0.00%	0	635	0.00%	0	635	0.00%	0								
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
16		SYSTEM PUMPING PLANT																				
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
18	354.3	Structures & Improvements	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
19	355.3	Power Generation Equipment	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
20	370.3	Receiving Wells	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
21	371.3	Pumping Equipment	23,795	21.35%	5,080	50,839	0.00%	0	67,355	0.00%	0	67,355	0.00%	0								
22	389.3	Other Plant & Misc. Equipment	0	21.35%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
23		TREATMENT AND DISPOSAL PLANT																				
24	353.4	Land & Land Rights	7,232	0.00%	0	7,232	0.00%	0	7,232	0.00%	0	7,232	0.00%	0								
25	354.4	Structures & Improvements	14,104	11.79%	1,663	23,017	0.00%	0	44,829	0.00%	0	44,829	0.00%	0								
26	355.4	Power Generation Equipment	0	11.79%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
27	380.4	Treatment & Disposal Equipment	101,444	11.79%	11,960	101,444	0.00%	0	101,444	0.00%	0	101,444	0.00%	0								
28	381.4	Plant Sewers	0	11.79%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
29	382.4	Outfall Sewer Lines	0	11.79%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
30	389.4	Other Plant & Misc. Equipment	663	11.79%	78	663	0.00%	0	663	0.00%	0	663	0.00%	0								
31		RECLAIMED WATER TREATMENT PLANT																				
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
40		RECLAIMED WATER DISTRIBUTION PLANT																				
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
42	353.6	Land & Land Rights	0	0.00%	0	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	0	0.00%	0								
44	355.6	Power Generation Equipment	0	0.00%	0	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	0	0.00%	0								
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	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	0	0.00%	0								
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	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	0	0.00%	0								
50		GENERAL PLANT																				
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
53	390.7	Office Furniture & Equipment	1,257	0.00%	0	1,257	0.00%	0	1,257	0.00%	0	1,257	0.00%	0								
54	390.71	Computer Equipment	775	0.00%	0	5,978	0.00%	0	16,910	0.00%	0	16,910	0.00%	0								
55	391.7	Transportation Equipment	417	0.00%	0	417	0.00%	0	417	0.00%	0	417	0.00%	0								
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
57	393.7	Tools, Shop & Garage Equipment	311	0.00%	0	311	0.00%	0	311	0.00%	0	311	0.00%	0								
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
59	395.7	Power Operated Equipment	44,132	0.00%	0	44,132	0.00%	0	44,132	0.00%	0	44,132	0.00%	0								
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0								
62	398.7	Other Tangible Plant	1,557	0.00%	0	1,557	0.00%	0	1,557	0.00%	0	1,557	0.00%	0								
63		TOTAL	283,828		37,008	338,060		0	486,931		0			0								
64		Total Land and Land Rights	7,232		0	7,232		0	7,232		0			0								

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Arredondo Estates/Farms
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	192	26.08%	50	425	0.00%	0	783	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	26.08%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	26.08%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	9,519	26.08%	2,483	9,519	0.00%	0	9,519	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	26.08%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,759	26.08%	1,241	5,266	0.00%	0	5,773	0.00%	0
13	310.2	Power Generation Equipment	19,106	26.08%	4,983	20,874	0.00%	0	22,642	0.00%	0
14	311.2	Pumping Equipment	7,944	26.08%	2,072	8,710	0.00%	0	8,463	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	26.08%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	6,863	0.00%	0	8,130	0.00%	0	9,481	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	22,460	0.00%	0	22,587	0.00%	0	8,014	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	1,701	0.00%	0	3,410	0.00%	0	5,120	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	27,999	0.00%	0	29,690	0.00%	0	31,382	0.00%	0
27	331.4	Transm. & Distribution Mains	63,061	0.00%	0	65,439	0.00%	0	67,362	0.00%	0
28	333.4	Services	16,353	0.00%	0	17,024	0.00%	0	17,694	0.00%	0
29	334.4	Meters & Meter Installations	60,697	0.00%	0	59,115	0.00%	0	49,970	0.00%	0
30	335.4	Hydrants	1,861	0.00%	0	1,911	0.00%	0	1,836	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,018	0.00%	0	1,019	0.00%	0	1,019	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	385	0.00%	0	641	0.00%	0	898	0.00%	0
36	340.5	Office Furniture & Equipment	2,595	0.00%	0	2,620	0.00%	0	2,620	0.00%	0
37	340.51	Computer Equipment	35	0.00%	0	977	0.00%	0	4,326	0.00%	0
38	341.5	Transportation Equipment	1,046	0.00%	0	1,046	0.00%	0	1,046	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	603	0.00%	0	609	0.00%	0	609	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	301	0.00%	0	904	0.00%	0	1,507	0.00%	0
46		TOTAL	248,499		10,828	259,918		0	250,066		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	158	21.35%	34	313	0.00%	0	467	0.00%	0
8	355.2	Power Generation Equipment	0	21.35%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	21.35%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	64,183	21.35%	13,703	65,305	0.00%	0	65,639	0.00%	0
11	362.2	Special Collecting Structures	0	21.35%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,864	0.00%	0	1,926	0.00%	0	1,988	0.00%	0
13	364.2	Flow Measuring Devices	635	0.00%	0	635	0.00%	0	635	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	21.35%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	21.35%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	21.35%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	5,236	21.35%	1,118	5,879	0.00%	0	3,305	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	21.35%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	12,826	11.79%	1,512	13,420	0.00%	0	14,478	0.00%	0
26	355.4	Power Generation Equipment	0	11.79%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	101,966	11.79%	12,022	102,010	0.00%	0	102,010	0.00%	0
28	381.4	Plant Sewers	0	11.79%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	11.79%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	666	11.79%	79	667	0.00%	0	667	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	1,244	0.00%	0	1,266	0.00%	0	1,266	0.00%	0
54	390.71	Computer Equipment	21	0.00%	0	570	0.00%	0	2,525	0.00%	0
55	391.7	Transportation Equipment	417	0.00%	0	417	0.00%	0	417	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	311	0.00%	0	311	0.00%	0	311	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	2,574	0.00%	0	6,988	0.00%	0	11,401	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	1,328	0.00%	0	1,550	0.00%	0	1,562	0.00%	0
63		TOTAL	193,430		28,467	201,256		0	206,671		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Arredondo Estates/Farms
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Amount	(6) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(9) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	5,191	0.00%	0	5,191	0.00%	0	5,191	0.00%	0
2	Meter Fees	10,725	0.00%	0	10,826	0.00%	0	11,148	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	15,916		0	16,017		0	16,339		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	15,916		0	16,017		0	16,339		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Arredondo Estates/Farms

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007			
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		
			%	Amount		%	Amount		%	Amount	
WATER											
	Cash										
1	Water Treatment Equipment	5,298	0.00%	0	5,512	0.00%	0	5,728	0.00%	0	
2	Meter Fees	7,285	0.00%	0	7,916	0.00%	0	8,546	0.00%	0	
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5	Total Cash	12,583		0	13,427		0	14,274		0	
	Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0	
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0	
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0	
11	Total Property	0		0	0		0	0		0	
12	Total Water	12,583		0	13,427		0	14,274		0	
SEWER											
	Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
17	Total Cash	0		0	0		0	0		0	
	Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0	
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0	
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0	
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0	
27	Total Property	0		0	0		0	0		0	
28	Total Sewer	0		0	0		0	0		0	

Net Depreciation Expense - Water
Florida Public Service Commission
Arredondo Estates/Farms
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	76	32	108	73.92%	80
8	305.2 Collect. & Impound Reservoirs	0	0	0	73.92%	0
9	306.2 Lake, River & Other Intakes	0	0	0	73.92%	0
10	307.2 Wells & Springs	0	0	0	73.92%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	73.92%	0
12	309.2 Supply Mains	454	53	507	73.92%	375
13	310.2 Power Generation Equipment	1,768	(0)	1,768	73.92%	1,307
14	311.2 Pumping Equipment	766	0	766	73.92%	566
15	339.2 Other Plant & Misc. Equipment	0	0	0	73.92%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	713	305	1,018	100.00%	1,018
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	1,582	0	1,582	100.00%	1,582
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	1,452	256	1,708	100.00%	1,708
26	330.4 Distr. Reservoirs & Standpipes	1,692	(0)	1,692	100.00%	1,692
27	331.4 Transm. & Distribution Mains	2,377	0	2,377	100.00%	2,377
28	333.4 Services	671	0	671	100.00%	671
29	334.4 Meters & Meter Installations	3,858	123	3,981	100.00%	3,981
30	335.4 Hydrants	57	(6)	51	100.00%	51
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	7	1	8	100.00%	8
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	257	(0)	256	100.00%	256
36	340.5 Office Furniture & Equipment	87	21	108	100.00%	108
37	340.51 Computer Equipment	0	240	240	100.00%	240
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	24	1	25	100.00%	25
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	603	603	100.00%	603
46	TOTAL DEPRECIATION EXPENSE	15,840	1,629	17,469		16,648
	Composite U&U Rate				95.30%	
47	(LESS) AMORTIZATION OF CIAC	(197)	(648)	(845)		(806)
48	NET DEPRECIATION EXPENSE - WATER	15,643	981	16,624		15,842
49	Net Depr Expense Used & Useful	14,908				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(8) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	154	154	78.65%	121
8	355.2 Power Generation Equipment	2,030	(2,030)	0	78.65%	0
9	360.2 Collection Sewers - Force	0	0	0	78.65%	0
10	361.2 Collection Sewers - Gravity	61	1,969	2,030	78.65%	1,597
11	362.2 Special Collecting Structures	0	0	0	78.65%	0
12	363.2 Services to Customers	0	62	62	100.00%	62
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	78.65%	0
19	355.3 Power Generation Equipment	599	(599)	0	78.65%	0
20	370.3 Receiving Wells	0	0	0	78.65%	0
21	371.3 Pumping Equipment	0	599	599	78.65%	471
22	389.3 Other Plant & Misc. Equipment	0	0	0	78.65%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	523	523	88.21%	461
26	355.4 Power Generation Equipment	0	0	0	88.21%	0
27	380.4 Treatment & Disposal Equipment	0	566	566	88.21%	500
28	381.4 Plant Sewers	0	0	0	88.21%	0
29	382.4 Outfall Sewer Lines	0	0	0	88.21%	0
30	389.4 Other Plant & Misc. Equipment	0	4	4	88.21%	3
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	65	(65)	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	73	73	100.00%	73
54	390.71 Computer Equipment	0	140	140	100.00%	140
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	4,413	(4,413)	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	4,413	4,413	100.00%	4,413
60	396.7 Communication Equipment	312	(312)	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	311	311	100.00%	311
63	TOTAL DEPRECIATION EXPENSE	7,480	1,397	8,877		8,153
	Composite NU&U Rate				91.85%	
64	(LESS) AMORTIZATION OF CIAC	0	0	0		0
65	NET DEPRECIATION EXPENSE - SEWER	7,480	1,397	8,877		8,153
66	Net Depr Expense Used & Useful	6,870				

Taxes Other Than Income
Florida Public Service Commission
Arredondo Estates/Farms
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	7,020	2,526	5,243		14,789	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 4.61%			(241)		(241)	
5	Total Test Year Adjustments	0	0	(241)	0	(241)	
6	Adjusted Test Year (2005)	7,020	2,526	5,001	0	14,547	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	216				216	E-13
9	Payroll Tax Adjustment		(100)			(100)	B-5
10	Plant in Service Adjustment			852		852	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	216	(100)	852	0	968	
13	Adjusted Intermed. Year (2006)	7,236	2,426	5,853	0	15,515	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	26				26	E-13
16	Payroll Tax Adjustment		231			231	B-5
17	Plant in Service Adjustment			434		434	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	26	231	434	0	691	
20	Adjusted Projected Rate Year (2007)	7,262	2,656	6,287	0	16,206	
21	RAFTs Assoc. with Revenue Increase	5,379				5,379	B-3
22	Total Projected Rate Year (2007)	12,642	2,656	6,287	0	21,585	
Sewer							
23	Test Year (2005) Per Books	4,557	1,233	1,428		7,219	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 12.28%			(175)		(175)	
27	Total Test Year Adjustments	0	0	(175)	0	(175)	
28	Adjusted Test Year (2005)	4,557	1,233	1,253	0	7,043	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	155				155	E-2
31	Payroll Tax Adjustment		(339)			(339)	B-6
32	Plant in Service Adjustment			232		232	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	155	(339)	232	0	48	
35	Adjusted Intermed. Year (2006)	4,712	894	1,485	0	7,091	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	29				29	E-2
38	Payroll Tax Adjustment		106			106	B-6
39	Plant in Service Adjustment			5,000		5,000	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	29	106	5,000	0	5,136	
42	Adjusted Projected Rate Year (2007)	4,741	1,001	6,485	0	12,227	
42	RAFTs Assoc. with Revenue Increase	4,932				4,932	B-3
43	Total Projected Rate Year (2007)	9,673	1,001	6,485	0	17,159	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

Arredondo Estates/Farms
Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	131.94	263.89	-	-	263.89	1.04	273.50	420	790	370	73.92%	73.92%	100.00%	0

- This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	131.94	1.04	No	137	264	264	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	179,400	358,800	27,000	1328.89%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Arredondo Estates/Farms
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	50,000	1.06	52,928	60,000	88.21%	88.21%	100.00%	60,000	88.21%	88.21%	100.00%	88.21%	100.00%

* 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

Arredondo Estates/Farms

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.

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	535.1	567.9	575.9	270	210.33%	100.00%	100.00%	Built-Out

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

Sewer

2	317.9	345.3	352.9	439	78.65%	78.65%	100.00%	
---	-------	-------	-------	-----	--------	--------	---------	--

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

**Carlton Village
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Carlton Village
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		-28.29%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	18.73	13.43	5/8" X 3/4"	NA	NA
3	3/4"	28.11	20.16	3/4"	NA	NA
4	1"	46.84	33.59	1"	NA	NA
5	1-1/2"	93.68	67.18	1-1/2"	NA	NA
6	2"	149.90	107.50	2"	NA	NA
7	3"	299.77	214.97	3"	NA	NA
8	4"	468.40	335.90	4"	NA	NA
9	6"	936.79	671.80	6"	NA	NA
10	8"	1,498.84	1,074.86	8"	NA	NA
11	10"	2,154.61	1,545.13	10"	NA	NA
12	Gallonge, Block 1	3.84	2.75	Gallonge cap (gallons)	NA	NA
13	Block 2	-	-	Gallonge charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	18.73	13.43	5/8" X 3/4"	NA	NA
17	3/4"	28.11	20.16	3/4"	NA	NA
18	1"	46.84	33.59	1"	NA	NA
19	1-1/2"	93.68	67.18	1-1/2"	NA	NA
20	2"	149.90	107.50	2"	NA	NA
21	3"	299.77	214.97	3"	NA	NA
22	4"	468.40	335.90	4"	NA	NA
23	6"	936.79	671.80	6"	NA	NA
24	8"	1,498.84	1,074.86	8"	NA	NA
25	10"	2,154.61	1,545.13	10"	NA	NA
26	Gallonge charge	3.84	2.75	Gallonge charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	12.49	8.96	Res. Wastewater Only	NA	NA
29	3"	24.98	17.91	Sprinkler Heads	NA	NA
30	4"	39.02	27.98	Reuse	NA	NA
31	6"	78.06	55.98			
32	8"	124.90	89.57			
33	10"	179.54	128.75			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Carlton Village
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☒ Projected ☐

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

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	488,772	(175,646)	0	313,126	A-5
2	Utility Land & Land Rights	6,351		0	6,351	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(145,519)	50,471	0	(95,048)	A-9
5	Less: CIAC	(125,801)	0	0	(125,801)	A-12
6	Accumulated Amortization of CIAC	21,730	0	0	21,730	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	19,028		0	19,028	A-1
11	Total Rate Base	264,561	(125,175)	0	139,386	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Carlton Village
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☒ Projected ☐
 Water ☒ Sewer ☒

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

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
1	Utility Plant in Service	(175,646)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	50,471	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(125,175)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Carlton Village

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water									
1	Water Sales Revenues	102,316		0	102,316	(28,942)	73,374	E-2w	-28.29%
2	Other Revenues	1,055		0	1,055	0	1,055	E-2w	0.00%
3	OPERATING REVENUES	103,371	0	0	103,371	(28,942)	74,429		-28.00%
4	Operation & Maintenance	45,194		0	45,194	(427)	44,766	B-5	
5	Depreciation, net of CIAC Amort.	10,462	(3,505)	0	6,957		6,957	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	11,391	(2,029)	0	9,361	(1,302)	8,060	B-15	
8	Provision for Income Taxes	18,376		0	18,376	(13,976)	4,401	C-1	
9	OPERATING EXPENSES	85,423	(5,535)	0	79,889	(15,705)	64,184		
10	NET OPERATING INCOME	17,948	5,535	0	23,483	(13,238)	10,245		
11	RATE BASE	139,386			139,386		139,386	A-1	
12	RATE OF RETURN	12.88%			16.85%		7.35%		
Sewer									
13	Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14	Other Revenues	NA		0	0	0	0	E-2s	0.00%
15	OPERATING REVENUES	0	0	0	0	0	0		0.00%
16	Operation & Maintenance	NA		0	0	0	0	B-6	
17	Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18	Amortization	NA		0	0		0		
19	Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20	Provision for Income Taxes	NA		0	0	0	0	C-1	
21	OPERATING EXPENSES	0	0	0	0	0	0		
22	NET OPERATING INCOME	0	0	0	0	0	0		
23	RATE BASE	NA			0		0	A-2	
24	RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Carlton Village

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(3,505)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(2,029)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(28,942)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(427)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(1,302)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	103,371	0
18	Plus Required Revenue Adjustment	(28,942)	0
19	Rate Year Revenue at Proposed Rates	74,429	0
20			
21	Less Operating Expenses Before Income Taxes	(59,783)	0
22	Less Interest Expense	(3,238)	0
23	Taxable Income	11,408	0
24	Income Tax at Composite Rate of 38.58%	4,401	0
25	Less Income Tax at Present Rates	(18,376)	0
26			
27	Income Tax Adjustment	(13,976)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Carlton Village
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical ☐ Projected ☐
Water ☒ Sewer ☒

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	51,224	36.75%	6.00%	2.20%	3,073	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	76,836	55.12%	9.12%	5.03%	7,007	D-2
5	Customer Deposits	2,735	1.96%	6.00%	0.12%	164	D-2
6	Accumulated Deferred Income Taxes	8,592	6.16%	0.00%	0.00%	0	D-2
7	Total	139,386	100.00%		7.35%	10,245	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Carlton Village
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	982	0.00%	0	982	0.00%	0	982	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	4,934	0.00%	0	4,934	0.00%	0	4,934	0.00%	0
7	304.2	Structures & Improvements	18,520	34.43%	6,376	18,639	0.00%	0	20,723	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	34.43%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	34.43%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	60,015	34.43%	20,663	60,015	0.00%	0	60,015	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	34.43%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	34.43%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	35,086	34.43%	12,080	35,086	0.00%	0	35,086	0.00%	0
14	311.2	Pumping Equipment	52,155	34.43%	17,957	52,155	0.00%	0	52,155	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	34.43%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,417	0.00%	0	1,417	0.00%	0	1,417	0.00%	0
18	304.3	Structures & Improvements	2,623	0.00%	0	2,623	0.00%	0	2,623	0.00%	0
19	311.3	Pumping Equipment	364	0.00%	0	364	0.00%	0	364	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	97,215	0.00%	0	97,215	0.00%	0	97,215	0.00%	0
27	331.4	Transm. & Distribution Mains	195,947	59.96%	117,490	202,990	58.32%	118,380	220,721	58.32%	128,721
28	333.4	Services	14,217	0.00%	0	14,217	0.00%	0	15,618	0.00%	0
29	334.4	Meters & Meter Installations	9,369	0.00%	0	11,717	0.00%	0	12,812	0.00%	0
30	335.4	Hydrants	1,800	59.96%	1,079	1,800	58.32%	1,050	1,800	58.32%	1,050
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	479	0.00%	0	3,694	0.00%	0	10,450	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	495,123		175,646	507,848		119,430	536,915		129,771
		Total Land and Land Rights	6,351		0	6,351		0	6,351		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Carlton Village

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Carlton Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	796	0.00%	0	820	0.00%	0	845	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,928	34.43%	2,041	6,459	0.00%	0	6,463	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	34.43%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	34.43%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	24,341	34.43%	8,380	26,341	0.00%	0	28,341	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	34.43%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	34.43%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	20,425	34.43%	7,032	22,180	0.00%	0	23,934	0.00%	0
14	311.2	Pumping Equipment	21,075	34.43%	7,256	23,683	0.00%	0	26,290	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	34.43%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	79	0.00%	0	160	0.00%	0	241	0.00%	0
19	311.3	Pumping Equipment	18	0.00%	0	36	0.00%	0	55	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,796	0.00%	0	26,424	0.00%	0	29,051	0.00%	0
27	331.4	Transm. & Distribution Mains	42,779	59.96%	25,651	47,215	58.32%	27,535	51,954	58.32%	30,298
28	333.4	Services	4,902	0.00%	0	5,258	0.00%	0	4,541	0.00%	0
29	334.4	Meters & Meter Installations	1,182	0.00%	0	(2,627)	0.00%	0	(2,722)	0.00%	0
30	335.4	Hydrants	184	59.96%	110	224	58.32%	131	264	58.32%	154
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	13	0.00%	0	352	0.00%	0	1,560	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	145,519		50,471	156,524		27,666	170,817		30,452
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Carlton Village
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1
 Page: 1 of 5
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Carlton Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash CIAC:									
1	Water Treatment Equipment	33,701	0.00%	0	49,155	0.00%	0	59,172	0.00%	0
2	Meter Fees	32,521	0.00%	0	34,508	0.00%	0	35,796	0.00%	0
3	Main Extension Charge	16,072	0.00%	0	24,262	0.00%	0	30,642	0.00%	0
4	Service Installation Fees	3,995	0.00%	0	8,807	0.00%	0	10,854	0.00%	0
5	Total Cash CIAC	86,289		0	116,733		0	136,464		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	22,840	0.00%	0	22,840	0.00%	0	22,840	0.00%	0
8	Services	14,872	0.00%	0	14,872	0.00%	0	14,872	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	1,800	0.00%	0	1,800	0.00%	0	1,800	0.00%	0
11	Total Property CIAC	39,512		0	39,512		0	39,512		0
12	Total Water CIAC	125,801		0	156,245		0	175,976		0
SEWER										
	Cash CIAC:									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Carlton Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful		Adjusted Balance	(6) Non-Used & Useful		Adjusted Balance	(9) Non-Used & Useful	
			(4) %	(4) Amount		(7) %	(7) Amount		(10) %	(10) Amount
WATER										
	Cash									
1	Water Treatment Equipment	11,285	0.00%	0	12,620	0.00%	0	14,394	0.00%	0
2	Meter Fees	2,060	0.00%	0	3,738	0.00%	0	5,501	0.00%	0
3	Main Extension Charge	2,492	0.00%	0	2,945	0.00%	0	3,673	0.00%	0
4	Service Installation Fees	46	0.00%	0	216	0.00%	0	466	0.00%	0
5	Total Cash	15,882		0	19,520		0	24,034		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	3,191	0.00%	0	3,736	0.00%	0	4,266	0.00%	0
8	Services	2,417	0.00%	0	2,974	0.00%	0	3,346	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	240	0.00%	0	280	0.00%	0	320	0.00%	0
11	Total Property	5,848		0	6,990		0	7,932		0
12	Total Water	21,730		0	26,510		0	31,965		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Carlton Village
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	25	25	100.00%	25
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	561	561	65.57%	368
8	305.2 Collect. & Impound Reservoirs	0	0	0	65.57%	0
9	306.2 Lake, River & Other Intakes	0	0	0	65.57%	0
10	307.2 Wells & Springs	0	2,001	2,001	65.57%	1,312
11	308.2 Infiltration Galleries & Tunnels	0	0	0	65.57%	0
12	309.2 Supply Mains	0	0	0	65.57%	0
13	310.2 Power Generation Equipment	0	1,754	1,754	65.57%	1,150
14	311.2 Pumping Equipment	0	2,608	2,608	65.57%	1,710
15	339.2 Other Plant & Misc. Equipment	0	0	0	65.57%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	79	79	100.00%	79
19	311.3 Pumping Equipment	0	18	18	100.00%	18
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	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	2,627	2,627	100.00%	2,627
27	331.4 Transm. & Distribution Mains	0	4,354	4,354	40.04%	1,743
28	333.4 Services	0	355	355	100.00%	355
29	334.4 Meters & Meter Installations	0	469	469	100.00%	469
30	335.4 Hydrants	0	40	40	40.04%	16
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	87	87	100.00%	87
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	14,979	14,979		9,960
	Composite U&U Rate				66.49%	
47	(LESS) AMORTIZATION OF CIAC	0	(4,517)	(4,517)		(3,003)
48	NET DEPRECIATION EXPENSE - WATER	0	10,462	10,462		6,957
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Carlton Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Carlton Village
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	4,652	1,104	5,635		11,391	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 36.01%			(2,029)		(2,029)	
5	Total Test Year Adjustments	0	0	(2,029)	0	(2,029)	
6	Adjusted Test Year (2005)	4,652	1,104	3,606	0	9,361	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	500				500	E-13
9	Payroll Tax Adjustment		(98)			(98)	B-5
10	Plant in Service Adjustment			(212)		(212)	A-5
11	Non-U&U Adjustment @ 23.86%			51		51	
12	Total 2006 Adjustments	500	(98)	(161)	0	240	
13	Adjusted Intermed. Year (2006)	5,152	1,005	3,444	0	9,602	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	231				231	E-13
16	Payroll Tax Adjustment		14			14	B-5
17	Plant in Service Adjustment			1,367		1,367	A-5
18	Non-U&U Adjustment @ 24.50%			(335)		(335)	
19	Total 2007 Adjustments	231	14	1,032	0	1,278	
20	Adjusted Projected Rate Year (2007)	5,383	1,020	4,477	0	10,879	
21	RAFTs Assoc. with Revenue Increase	(900)				(900)	B-3
22	Total Projected Rate Year (2007)	4,482	1,020	4,477	0	9,979	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Carlton Village

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	59.56	119.12	1.46	-	117.66	1.11	131.14	200	400	200	65.57%	65.57%	100.00%	0

- This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	59.56	1.11	No	66	119	119	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	82,185	164,371	5,400	3043.90%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Carlton Village

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Carlton Village
Docket No. 060368-WS

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

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	204.0	223.8	233.0	559	40.04%	40.04%	41.68%	

*

Sewer
2

NA

*

**FI Central Commerce Park
Sewer**

Docket No. 060368-WS

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

Seminole County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

FI Central Commerce Park
INTERIM RATE SCHEDULES
Revision 1

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Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
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Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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Rate Schedule - Interim Rates

FI Central Commerce Park

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

(1)			(2)	(3)	(4)			(5)	(6)
Line	Class/Meter Size		Present	Interim	Class/Meter Size		Present	Interim	
No.			Rates	Rates			Rates	Rates	
WATER				0.00%	SEWER				89.73%
1	Residential				Residential				
2	5/8" X 3/4"		NA	NA	5/8" X 3/4"		-	-	
3	3/4"		NA	NA	3/4"		-	-	
4	1"		NA	NA	1"		-	-	
5	1-1/2"		NA	NA	1-1/2"		-	-	
6	2"		NA	NA	2"		-	-	
7	3"		NA	NA	3"		-	-	
8	4"		NA	NA	4"		-	-	
9	6"		NA	NA	6"		-	-	
10	8"		NA	NA	8"		-	-	
11	10"		NA	NA	10"		-	-	
12	Gallorage, Block 1		NA	NA	Gallorage cap (gallons)		0	0	
13	Block 2		NA	NA	Gallorage charge		-	-	
14	Block 3		NA	NA					
15	General Service				General Service				
16	5/8" X 3/4"		NA	NA	5/8" X 3/4"		38.72	73.46	
17	3/4"		NA	NA	3/4"		58.08	110.19	
18	1"		NA	NA	1"		96.79	183.64	
19	1-1/2"		NA	NA	1-1/2"		193.58	367.28	
20	2"		NA	NA	2"		309.73	587.65	
21	3"		NA	NA	3"		619.44	1,175.26	
22	4"		NA	NA	4"		967.90	1,836.39	
23	6"		NA	NA	6"		1,935.82	3,672.81	
24	8"		NA	NA	8"		3,097.29	5,876.45	
25	10"		NA	NA	10"		4,452.36	8,447.41	
26	Gallorage charge		NA	NA	Gallorage charge		5.22	9.90	
27	Fire Protection				Flat Rate				
28	2"		NA	NA	Res. Wastewater Only		-	-	
29	3"		NA	NA	Sprinkler Heads		0.10	0.10	
30	4"		NA	NA	Reuse		-	-	
31	6"		NA	NA					
32	8"		NA	NA					
33	10"		NA	NA					

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	NA	NA	0	0	A-5
2	Utility Land & Land Rights	NA		0	0	A-5
3	Construction Work in Progress	NA		0	0	A-1
4	Less: Accumulated Depreciation	NA	NA	0	0	A-9
5	Less: CIAC	NA	NA	0	0	A-12
6	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
7	Acquisition Adjustments	NA		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-1
9	Less: Advances For Construction	NA		0	0	A-1
10	Working Capital Allowance	NA		0	0	A-1
11	Total Rate Base	0	0	0	0	
SEWER						
12	Utility Plant in Service	1,393,161	0	0	1,393,161	A-6
13	Utility Land & Land Rights	130,000		0	130,000	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(758,527)	0	0	(758,527)	A-10
16	Less: CIAC	(618,685)	0	0	(618,685)	A-12
17	Accumulated Amortization of CIAC	279,672	0	0	279,672	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	11,510		0	11,510	A-2
21	Total Rate Base	437,131	0	0	437,131	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	NA	0
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	NA	0
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	NA	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	NA	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	NA		0	0	0	0	E-2w	0.00%
2 Other Revenues	NA		0	0	0	0	E-2w	0.00%
3 OPERATING REVENUES	0	0	0	0	0	0		0.00%
4 Operation & Maintenance	NA		0	0	0	0	B-5	
5 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-13	
6 Amortization	NA		0	0		0		
7 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
8 Provision for Income Taxes	NA		0	0	0	0	C-1	
9 OPERATING EXPENSES	0	0	0	0	0	0		
10 NET OPERATING INCOME	0	0	0	0	0	0		
11 RATE BASE	NA			0		0	A-1	
12 RATE OF RETURN	NA			NA		NA		
Sewer								
13 Sewer Sales Revenues	157,790		0	157,790	141,583	299,372	E-2s	89.73%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	157,790	0	0	157,790	141,583	299,372		89.73%
16 Operation & Maintenance	171,636		0	171,636	2,091	173,727	B-6	
17 Depreciation, net of CIAC Amort.	36,132	0	0	36,132		36,132	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	34,187	0	0	34,187	6,367	40,554	B-15	
20 Provision for Income Taxes	(28,918)		0	(28,918)	43,737	14,819	C-1	
21 OPERATING EXPENSES	213,036	0	0	213,036	52,195	265,231		
22 NET OPERATING INCOME	(55,247)	0	0	(55,247)	89,388	34,141		
23 RATE BASE	437,131			437,131		437,131	A-2	
24 RATE OF RETURN	-12.64%			-12.64%		7.81%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	NA	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	NA	0
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	0	141,583
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	0	2,091
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	0	6,371
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	0	157,790
18	Plus Required Revenue Adjustment	0	141,583
19	Rate Year Revenue at Proposed Rates	0	299,372
20			
21	Less Operating Expenses Before Income Taxes	0	(250,412)
22	Less Interest Expense	0	(10,544)
23	Taxable Income	0	38,416
24	Income Tax at Composite Rate of 38.58%	0	14,819
25	Less Income Tax at Present Rates	0	28,918
26			
27	Income Tax Adjustment	0	43,737

Schedule of Requested Cost of Capital

Florida Public Service Commission

FI Central Commerce Park
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☐ Projected ☐
 Water ☒ Sewer ☒

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	9.12%	0.00%	0	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7	Total	0	0.00%		0.00%	0	
SEWER							
8	Long-Term Debt	172,495	39.46%	6.00%	2.37%	10,350	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	258,742	59.19%	9.12%	5.40%	23,597	D-2
12	Customer Deposits	3,239	0.74%	6.00%	0.04%	194	D-2
13	Accumulated Deferred Income Taxes	2,656	0.61%	0.00%	0.00%	0	D-2
14	Total	437,131	100.00%		7.81%	34,141	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	0		0	0		0	0		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
FI Central Commerce Park

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,053	0.00%	0	1,053	0.00%	0	1,053	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	208,166	0.00%	0	208,166	0.00%	0	214,836	0.00%	0
8	355.2	Power Generation Equipment	25,463	0.00%	0	25,463	0.00%	0	25,463	0.00%	0
9	360.2	Collection Sewers - Force	285,799	0.00%	0	292,525	0.00%	0	317,178	0.00%	0
10	361.2	Collection Sewers - Gravity	36,813	0.00%	0	36,813	0.00%	0	36,813	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	3,935	0.00%	0	3,935	0.00%	0	3,935	0.00%	0
13	364.2	Flow Measuring Devices	3,830	0.00%	0	3,830	0.00%	0	3,830	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	25,038	0.00%	0	25,038	0.00%	0	25,038	0.00%	0
21	371.3	Pumping Equipment	131,967	0.00%	0	131,967	0.00%	0	131,967	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	130,000	0.00%	0	130,000	0.00%	0	130,000	0.00%	0
25	354.4	Structures & Improvements	0	34.11%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	34.11%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	34.11%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	34.11%	0	0	0.00%	0	10,577	0.00%	0
29	382.4	Outfall Sewer Lines	0	34.11%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	34.11%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	91,520	0.00%	0	91,520	0.00%	0	91,520	0.00%	0
37	380.5	Treatment & Disposal Equipment	493,739	0.00%	0	508,540	0.00%	0	622,838	0.00%	0
38	381.5	Plant Sewers	26,026	0.00%	0	26,026	0.00%	0	26,026	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	1,723	0.00%	0	1,723	0.00%	0	1,723	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.	1,285	0.00%	0	3,269	0.00%	0	3,269	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,695	0.00%	0	13,695	0.00%	0	13,695	0.00%	0
54	390.71	Computer Equipment	148	0.00%	0	1,142	0.00%	0	3,230	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	8,873	0.00%	0	8,873	0.00%	0	8,873	0.00%	0
58	394.7	Laboratory Equipment	2,199	0.00%	0	2,199	0.00%	0	2,199	0.00%	0
59	395.7	Power Operated Equipment	556	0.00%	0	581	0.00%	0	581	0.00%	0
60	396.7	Communication Equipment	22,145	0.00%	0	22,890	0.00%	0	22,890	0.00%	0
61	397.7	Miscellaneous Equipment	9,188	0.00%	0	9,188	0.00%	0	9,188	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	1,523,161		0	1,548,436		0	1,706,722		0
64		Total Land and Land Rights	130,000		0	130,000		0	130,000		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
FI Central Commerce Park
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line	Acct	Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1 Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3 Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3 Water Treatment Equipment	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	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4 Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4 Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	333.4 Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4 Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	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	339.4 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5 Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51 Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5 Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5 Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5 Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5 Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5 Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5 Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5 Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL	0		0	0		0	0		0
	Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	368	0.00%	0	395	0.00%	0	421	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	Q	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	105,294	0.00%	0	111,807	0.00%	0	116,437	0.00%	0
8	355.2	Power Generation Equipment	17,550	0.00%	0	18,823	0.00%	0	20,096	0.00%	0
9	360.2	Collection Sewers - Force	140,095	0.00%	0	148,706	0.00%	0	155,379	0.00%	0
10	361.2	Collection Sewers - Gravity	(6,618)	0.00%	0	(5,801)	0.00%	0	(4,983)	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	410	0.00%	0	514	0.00%	0	618	0.00%	0
13	364.2	Flow Measuring Devices	3,870	0.00%	0	3,885	0.00%	0	3,885	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	15,099	0.00%	0	16,363	0.00%	0	17,233	0.00%	0
21	371.3	Pumping Equipment	84,363	0.00%	0	91,699	0.00%	0	99,031	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	34.11%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	34.11%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	34.11%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	34.11%	0	0	0.00%	0	108	0.00%	0
29	382.4	Outfall Sewer Lines	0	34.11%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	34.11%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	63,794	0.00%	0	66,266	0.00%	0	68,739	0.00%	0
37	380.5	Treatment & Disposal Equipment	282,441	0.00%	0	299,293	0.00%	0	325,877	0.00%	0
38	381.5	Plant Sewers	15,078	0.00%	0	15,823	0.00%	0	16,566	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	10	0.00%	0	50	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	18	0.00%	0	89	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,068	0.00%	0	13,873	0.00%	0	13,873	0.00%	0
54	390.71	Computer Equipment	4	0.00%	0	109	0.00%	0	482	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	5,063	0.00%	0	5,616	0.00%	0	6,170	0.00%	0
58	394.7	Laboratory Equipment	1,611	0.00%	0	1,757	0.00%	0	1,904	0.00%	0
59	395.7	Power Operated Equipment	108	0.00%	0	3	0.00%	0	51	0.00%	0
60	396.7	Communication Equipment	8,845	0.00%	0	11,118	0.00%	0	13,407	0.00%	0
61	397.7	Miscellaneous Equipment	8,083	0.00%	0	8,696	0.00%	0	9,167	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	758,527		0	808,971		0	864,600		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

FI Central Commerce Park

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	0		0	0		0	0		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	0		0	0		0	0		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	488,538	0.00%	0	488,538	0.00%	0	488,538	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	46,783	0.00%	0	46,783	0.00%	0	46,783	0.00%	0
16	Service Installation Fees	83,364	0.00%	0	83,364	0.00%	0	83,364	0.00%	0
17	Total Cash CIAC	618,685		0	618,685		0	618,685		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	618,685		0	618,685		0	618,685		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

FI Central Commerce Park
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful		Adjusted Balance	(6) Non-Used & Useful		Adjusted Balance	(9) Non-Used & Useful	
			(4) %	(4) Amount		(7) %	(7) Amount		(10) %	(10) Amount
WATER										
	Cash									
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	0		0	0		0	0		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	0		0	0		0	0		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	249,719	0.00%	0	273,584	0.00%	0	297,441	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	4,142	0.00%	0	5,180	0.00%	0	6,220	0.00%	0
16	Service Installation Fees	25,811	0.00%	0	28,004	0.00%	0	30,198	0.00%	0
17	Total Cash	279,672		0	306,768		0	333,859		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	279,672		0	306,768		0	333,859		0

Net Depreciation Expense - Water
Florida Public Service Commission
FI Central Commerce Park
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	26	26	100.00%	26	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	0	6,516	6,516	100.00%	6,516	
8	355.2 Power Generation Equipment	0	1,273	1,273	100.00%	1,273	
9	360.2 Collection Sewers - Force	0	9,517	9,517	100.00%	9,517	
10	361.2 Collection Sewers - Gravity	0	817	817	100.00%	817	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	
12	363.2 Services to Customers	0	103	103	100.00%	103	
13	364.2 Flow Measuring Devices	0	128	128	100.00%	128	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	
20	370.3 Receiving Wells	0	1,392	1,392	100.00%	1,392	
21	371.3 Pumping Equipment	0	7,337	7,337	100.00%	7,337	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	0	0	0	65.89%	0	
26	355.4 Power Generation Equipment	0	0	0	65.89%	0	
27	380.4 Treatment & Disposal Equipment	0	0	0	65.89%	0	
28	381.4 Plant Sewers	0	0	0	65.89%	0	
29	382.4 Outfall Sewer Lines	0	0	0	65.89%	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	65.89%	0	
31	RECLAIMED WATER TREATMENT PLANT						
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	2,471	2,471	100.00%	2,471	
37	380.5 Treatment & Disposal Equipment	0	27,474	27,474	100.00%	27,474	
38	381.5 Plant Sewers	0	744	744	100.00%	744	
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	
44	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	0	100.00%	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
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	1,902	1,902	100.00%	1,902	
54	390.71 Computer Equipment	0	27	27	100.00%	27	
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	553	553	100.00%	553	
58	394.7 Laboratory Equipment	0	147	147	100.00%	147	
59	395.7 Power Operated Equipment	0	47	47	100.00%	47	
60	396.7 Communication Equipment	0	2,222	2,222	100.00%	2,222	
61	397.7 Miscellaneous Equipment	0	613	613	100.00%	613	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	63,309	63,309		63,309	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	0	(27,177)	(27,177)		(27,177)	
65	NET DEPRECIATION EXPENSE - SEWER	0	36,132	36,132		36,132	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
FI Central Commerce Park
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	NA	NA	NA		NA	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		NA			NA	B-5
4	Non-U&U Adjustment @ NA			NA		NA	
5	Total Test Year Adjustments	NA	NA	NA	NA	NA	
6	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	NA				NA	E-13
9	Payroll Tax Adjustment		NA			NA	B-5
10	Plant in Service Adjustment			NA		NA	A-5
11	Non-U&U Adjustment @ NA			NA		NA	
12	Total 2006 Adjustments	NA	NA	NA	NA	NA	
13	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	NA				NA	E-13
16	Payroll Tax Adjustment		NA			NA	B-5
17	Plant in Service Adjustment			NA		NA	A-5
18	Non-U&U Adjustment @ NA			NA		NA	
19	Total 2007 Adjustments	NA	NA	NA	NA	NA	
20	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
21	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
22	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	
Sewer							
23	Test Year (2005) Per Books	7,101	5,314	21,772		34,187	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	7,101	5,314	21,772	0	34,187	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	82				82	E-2
31	Payroll Tax Adjustment		(852)			(852)	B-6
32	Plant in Service Adjustment			3,853		3,853	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	82	(852)	3,853	0	3,083	
35	Adjusted Intermed. Year (2006)	7,183	4,461	25,625	0	37,269	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		118			118	B-6
39	Plant in Service Adjustment			2,274		2,274	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	118	2,274	0	2,392	
42	Adjusted Projected Rate Year (2007)	7,183	4,579	27,899	0	39,661	
43	RAFTs Assoc. with Revenue Increase	8,625				8,625	B-3
44	Total Projected Rate Year (2007)	15,808	4,579	27,899	0	48,286	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**FI Central Commerce Park
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description

1

NA

*

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
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2

NA

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
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3

NA

**Used and Useful Calculations
Sewer Treatment Plant**

**FI Central Commerce Park
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	62,000	1.01	62,600	95,000	65.89%	65.89%	100.00%	95,000	65.89%	65.89%	100.00%	65.89%	100.00%

* 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

FI Central Commerce Park
Docket No. 060368-WS

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

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1			NA					
*								
Sewer								
2	166.5	169.4	170.1	65	260.65%	100.00%	100.00%	BuiltOut

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

**Hermits Cove
Water**

Docket No. 060368-WS

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

Putnam County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Hermits Cove
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		223.92%			0.00%
1	Residential			Residential		
2	5/8" X 3/4"	9.52	30.84	5/8" X 3/4"	NA	NA
3	3/4"	14.26	46.19	3/4"	NA	NA
4	1"	23.78	77.03	1"	NA	NA
5	1-1/2"	47.57	154.09	1-1/2"	NA	NA
6	2"	76.12	246.57	2"	NA	NA
7	3"	152.22	493.07	3"	NA	NA
8	4"	237.84	770.40	4"	NA	NA
9	6"	475.69	1,540.84	6"	NA	NA
10	8"	761.10	2,465.33	8"	NA	NA
11	10"	1,094.09	3,543.94	10"	NA	NA
12	Gallorage, Block 1	4.73	15.32	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.52	30.84	5/8" X 3/4"	NA	NA
17	3/4"	14.26	46.19	3/4"	NA	NA
18	1"	23.78	77.03	1"	NA	NA
19	1-1/2"	47.57	154.09	1-1/2"	NA	NA
20	2"	76.12	246.57	2"	NA	NA
21	3"	152.22	493.07	3"	NA	NA
22	4"	237.84	770.40	4"	NA	NA
23	6"	475.69	1,540.84	6"	NA	NA
24	8"	761.10	2,465.33	8"	NA	NA
25	10"	1,094.09	3,543.94	10"	NA	NA
26	Gallorage charge	4.73	15.32	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.35	20.57	Res. Wastewater Only	NA	NA
29	3"	12.68	41.07	Sprinkler Heads	NA	NA
30	4"	19.81	64.17	Reuse	NA	NA
31	6"	39.64	128.40			
32	8"	63.43	205.46			
33	10"	91.16	295.28			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments , Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	621,548	(114,309)	0	507,239	A-5
2	Utility Land & Land Rights	3,164		0	3,164	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(145,432)	38,166	0	(107,267)	A-9
5	Less: CIAC	(8,881)	0	0	(8,881)	A-12
6	Accumulated Amortization of CIAC	3,115	0	0	3,115	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	18,669		0	18,669	A-1
11	Total Rate Base	492,182	(76,144)	0	416,039	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(114,309)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	38,166	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(76,144)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	42,296		0	42,296	94,709	137,005	E-2w	223.92%
2 Other Revenues	445		0	445	0	445	E-2w	0.00%
3 OPERATING REVENUES	42,741	0	0	42,741	94,709	137,450		221.59%
4 Operation & Maintenance	57,693		0	57,693	1,399	59,091	B-5	
5 Depreciation, net of CIAC Amort.	21,571	(4,189)	0	17,383		17,383	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	12,253	(1,703)	0	10,550	4,259	14,809	B-15	
8 Provision for Income Taxes	(15,575)		0	(15,575)	29,581	14,006	C-1	
9 OPERATING EXPENSES	75,942	(5,891)	0	70,051	35,238	105,289		
10 NET OPERATING INCOME	(33,201)	5,891	0	(27,309)	59,470	32,161		
11 RATE BASE	416,039			416,039		416,039	A-1	
12 RATE OF RETURN	-7.98%			-6.56%		7.73%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(4,189)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(1,703)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	94,709	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,399	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	4,262	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	42,741	0
18	Plus Required Revenue Adjustment	94,709	0
19	Rate Year Revenue at Proposed Rates	137,450	0
20			
21	Less Operating Expenses Before Income Taxes	(91,283)	0
22	Less Interest Expense	(9,859)	0
23	Taxable Income	36,308	0
24	Income Tax at Composite Rate of 38.58%	14,006	0
25	Less Income Tax at Present Rates	15,575	0
26			
27	Income Tax Adjustment	29,581	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	163,028	39.19%	6.00%	2.35%	9,782	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	244,542	58.78%	9.12%	5.36%	22,302	D-2
5	Customer Deposits	1,283	0.31%	6.00%	0.02%	77	D-2
6	Accumulated Deferred Income Taxes	7,186	1.73%	0.00%	0.00%	0	D-2
7	Total	416,039	100.00%		7.73%	32,161	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Hermits Cove

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line	Acct	Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1 Franchises	292	0.00%	0	292	0.00%	0	292	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	46	0.00%	0	46	0.00%	0	46	0.00%	0
7	304.2 Structures & Improvements	32,346	67.67%	21,889	33,835	0.00%	0	52,029	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0	67.67%	0	0	0.00%	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	67.67%	0	0	0.00%	0	0	0.00%	0
10	307.2 Wells & Springs	0	67.67%	0	0	0.00%	0	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	67.67%	0	0	0.00%	0	0	0.00%	0
12	309.2 Supply Mains	0	67.67%	0	0	0.00%	0	0	0.00%	0
13	310.2 Power Generation Equipment	29,634	67.67%	20,053	29,634	0.00%	0	29,634	0.00%	0
14	311.2 Pumping Equipment	34,089	67.67%	23,068	34,196	0.00%	0	34,196	0.00%	0
15	339.2 Other Plant & Misc. Equipment	0	67.67%	0	0	0.00%	0	0	0.00%	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	3,118	0.00%	0	3,118	0.00%	0	3,118	0.00%	0
18	304.3 Structures & Improvements	0	39.37%	0	0	0.00%	0	0	0.00%	0
19	311.3 Pumping Equipment	0	39.37%	0	0	0.00%	0	0	0.00%	0
20	320.3 Water Treatment Equipment	35,732	39.37%	14,068	35,732	0.00%	0	35,732	0.00%	0
21	339.3 Other Plant & Misc. Equipment	0	39.37%	0	0	0.00%	0	0	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4 Structures & Improvements	0	39.37%	0	0	0.00%	0	0	0.00%	0
25	311.4 Pumping Equipment	0	39.37%	0	0	0.00%	0	0	0.00%	0
26	330.4 Distr. Reservoirs & Standpipes	347,403	0.00%	0	347,403	0.00%	0	347,403	0.00%	0
27	331.4 Transm. & Distribution Mains	70,888	49.70%	35,232	73,133	50.82%	37,167	78,104	50.82%	39,694
28	333.4 Services	5,567	0.00%	0	5,567	0.00%	0	5,567	0.00%	0
29	334.4 Meters & Meter Installations	9,407	0.00%	0	11,283	0.00%	0	13,292	0.00%	0
30	335.4 Hydrants	0	49.70%	0	0	50.82%	0	0	50.82%	0
31	336.4 Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5 Structures & Improvements	2,594	0.00%	0	2,713	0.00%	0	4,142	0.00%	0
36	340.5 Office Furniture & Equipment	17,641	0.00%	0	17,641	0.00%	0	17,641	0.00%	0
37	340.51 Computer Equipment	401	0.00%	0	3,090	0.00%	0	8,740	0.00%	0
38	341.5 Transportation Equipment	2,079	0.00%	0	2,079	0.00%	0	2,079	0.00%	0
39	342.5 Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5 Tools, Shop & Garage Equipment	3,647	0.00%	0	3,839	0.00%	0	7,878	0.00%	0
41	344.5 Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5 Power Operated Equipment	3,466	0.00%	0	3,466	0.00%	0	3,466	0.00%	0
43	346.5 Communication Equipment	24,260	0.00%	0	24,260	0.00%	0	24,260	0.00%	0
44	347.5 Miscellaneous Equipment	2,102	0.00%	0	2,102	0.00%	0	2,102	0.00%	0
45	348.5 Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL	624,712		114,309	633,429		37,167	669,722		39,694
	Total Land and Land Rights	3,164		0	3,164		0	3,164		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6 Revision 1

Hermits Cove

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Hermits Cove
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	104	0.00%	0	112	0.00%	0	119	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	9,817	67.67%	6,643	10,374	0.00%	0	6,430	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	67.67%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	67.67%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	67.67%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	67.67%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	67.67%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	16,928	67.67%	11,455	18,409	0.00%	0	19,891	0.00%	0
14	311.2	Pumping Equipment	11,995	67.67%	8,117	13,439	0.00%	0	15,149	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	67.67%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	39.37%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	39.37%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	(2,263)	39.37%	(891)	(639)	0.00%	0	986	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	39.37%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	39.37%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	39.37%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	22,324	0.00%	0	31,714	0.00%	0	41,103	0.00%	0
27	331.4	Transm. & Distribution Mains	25,837	49.70%	12,841	25,434	50.82%	12,926	26,585	50.82%	13,511
28	333.4	Services	3,054	0.00%	0	3,123	0.00%	0	3,262	0.00%	0
29	334.4	Meters & Meter Installations	5,135	0.00%	0	1,368	0.00%	0	886	0.00%	0
30	335.4	Hydrants	0	49.70%	0	0	50.82%	0	0	50.82%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	315	0.00%	0	356	0.00%	0	26	0.00%	0
36	340.5	Office Furniture & Equipment	15,116	0.00%	0	16,292	0.00%	0	17,393	0.00%	0
37	340.51	Computer Equipment	11	0.00%	0	295	0.00%	0	1,305	0.00%	0
38	341.5	Transportation Equipment	2,252	0.00%	0	2,426	0.00%	0	2,426	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	3,761	0.00%	0	3,877	0.00%	0	4,144	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	3,610	0.00%	0	3,755	0.00%	0	3,755	0.00%	0
43	346.5	Communication Equipment	25,334	0.00%	0	26,547	0.00%	0	26,547	0.00%	0
44	347.5	Miscellaneous Equipment	2,102	0.00%	0	2,102	0.00%	0	2,102	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	145,432		38,166	158,983		12,926	172,109		13,511
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Hermits Cove

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification
Florida Public Service Commission

Test Year Average balance

Hermits Cove
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
	WATER									
	Cash CIAC:									
1	Water Treatment Equipment	1,238	0.00%	0	2,046	0.00%	0	4,685	0.00%	0
2	Meter Fees	1,973	0.00%	0	2,077	0.00%	0	2,416	0.00%	0
3	Main Extension Charge	253	0.00%	0	698	0.00%	0	2,379	0.00%	0
4	Service Installation Fees	5,417	0.00%	0	5,652	0.00%	0	6,191	0.00%	0
5	Total Cash CIAC	8,881		0	10,473		0	15,670		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	8,881		0	10,473		0	15,670		0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Hermits Cove
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Description	Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
WATER										
	Cash									
1	Water Treatment Equipment	24	0.00%	0	72	0.00%	0	177	0.00%	0
2	Meter Fees	470	0.00%	0	570	0.00%	0	683	0.00%	0
3	Main Extension Charge	4	0.00%	0	12	0.00%	0	54	0.00%	0
4	Service Installation Fees	2,618	0.00%	0	2,757	0.00%	0	2,905	0.00%	0
5	Total Cash	3,115		0	3,411		0	3,819		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	3,115		0	3,411		0	3,819		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Hermits Cove
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	7	7	100.00%	7
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	980	980	32.33%	317
8	305.2 Collect. & Impound Reservoirs	0	0	0	32.33%	0
9	306.2 Lake, River & Other Intakes	0	0	0	32.33%	0
10	307.2 Wells & Springs	0	0	0	32.33%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	32.33%	0
12	309.2 Supply Mains	0	0	0	32.33%	0
13	310.2 Power Generation Equipment	0	1,482	1,482	32.33%	479
14	311.2 Pumping Equipment	0	1,706	1,706	32.33%	552
15	339.2 Other Plant & Misc. Equipment	0	0	0	32.33%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	60.63%	0
19	311.3 Pumping Equipment	0	0	0	60.63%	0
20	320.3 Water Treatment Equipment	0	1,624	1,624	60.63%	985
21	339.3 Other Plant & Misc. Equipment	0	0	0	60.63%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	60.63%	0
25	311.4 Pumping Equipment	0	0	0	60.63%	0
26	330.4 Distr. Reservoirs & Standpipes	0	9,389	9,389	100.00%	9,389
27	331.4 Transm. & Distribution Mains	0	1,576	1,576	50.30%	793
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	471	471	100.00%	471
30	335.4 Hydrants	0	0	0	50.30%	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	79	79	100.00%	79
36	340.5 Office Furniture & Equipment	0	1,176	1,176	100.00%	1,176
37	340.51 Computer Equipment	0	72	72	100.00%	72
38	341.5 Transportation Equipment	0	347	347	100.00%	347
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	228	228	100.00%	228
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	289	289	100.00%	289
43	346.5 Communication Equipment	0	2,426	2,426	100.00%	2,426
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	21,852	21,852		17,609
	Composite U&U Rate				80.58%	
47	(LESS) AMORTIZATION OF CIAC	0	(280)	(280)		(226)
48	NET DEPRECIATION EXPENSE - WATER	0	21,571	21,571		17,383
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Hermits Cove
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,923	1,076	9,253		12,253	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 18.40%			(1,703)		(1,703)	
5	Total Test Year Adjustments	0	0	(1,703)	0	(1,703)	
6	Adjusted Test Year (2005)	1,923	1,076	7,551	0	10,550	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	75				75	E-13
9	Payroll Tax Adjustment		(318)			(318)	B-5
10	Plant in Service Adjustment			1,342		1,342	A-5
11	Non-U&U Adjustment @ 5.90%			(79)		(79)	
12	Total 2006 Adjustments	75	(318)	1,262	0	1,020	
13	Adjusted Intermed. Year (2006)	1,998	758	8,813	0	11,570	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	44				44	E-13
16	Payroll Tax Adjustment		199			199	B-5
17	Plant in Service Adjustment			423		423	A-5
18	Non-U&U Adjustment @ 5.96%			(25)		(25)	
19	Total 2007 Adjustments	44	199	398	0	641	
20	Adjusted Projected Rate Year (2007)	2,042	958	9,211	0	12,211	
21	RAFTs Assoc. with Revenue Increase	5,143				5,143	B-3
22	Total Projected Rate Year (2007)	7,185	958	9,211	0	17,354	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
42	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	48.50	-	-	48.50	-	1.00	48.50	150	300	150	32.33%	32.33%	100.00%	0

- This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	48.50	1.00	No	49	97	97	160	320	160	60.63%	60.63%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	40,560	81,120	27,000	300.44%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Hermits Cove
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Hermits Cove

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	173.5	165.3	161.6	329	50.30%	50.30%	49.18%	

*

Sewer

2

NA

*

**Interlachen Lake/Park Manor
Water and Sewer**

Docket No. 060368-WS

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

Putnam County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Interlachen Lake/Park Manor
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Interlachen Lake/Park Manor
Docket No. 060368-WS
Test Year End: 12/31/2005
Water [X] Sewer [X]

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
WATER			-11.66%	SEWER		66.97%
1	Residential			Residential		
2	5/8" X 3/4"	10.25	9.05	5/8" X 3/4"	29.80	49.76
3	3/4"	15.39	13.60	3/4"	29.80	49.76
4	1"	25.64	22.65	1"	29.80	49.76
5	1-1/2"	51.29	45.31	1-1/2"	29.80	49.76
6	2"	82.07	72.50	2"	29.80	49.76
7	3"	164.14	145.00	3"	29.80	49.76
8	4"	256.46	226.55	4"	29.80	49.76
9	6"	512.93	453.12	6"	29.80	49.76
10	8"	820.69	724.99	8"	29.80	49.76
11	10"	1,179.75	1,042.18	10"	29.80	49.76
12	Gallorage, Block 1	3.89	3.44	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	5.95	9.93
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.25	9.05	5/8" X 3/4"	29.80	49.76
17	3/4"	15.39	13.60	3/4"	44.68	74.60
18	1"	25.64	22.65	1"	74.49	124.38
19	1-1/2"	51.29	45.31	1-1/2"	148.97	248.74
20	2"	82.07	72.50	2"	238.36	398.00
21	3"	164.14	145.00	3"	476.72	796.00
22	4"	256.46	226.55	4"	744.88	1,243.76
23	6"	512.93	453.12	6"	1,489.73	2,487.47
24	8"	820.69	724.99	8"	2,383.58	3,979.96
25	10"	1,179.75	1,042.18	10"	3,426.40	5,721.21
26	Gallorage charge	3.89	3.44	Gallorage charge	7.13	11.91
27	Fire Protection			Flat Rate		
28	2"	6.85	6.05	Res. Wastewater Only	49.36	82.42
29	3"	13.68	12.08	Sprinkler Heads	-	-
30	4"	21.37	18.88	Reuse	-	-
31	6"	42.74	37.76			
32	8"	68.38	60.41			
33	10"	98.31	86.85			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments \Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	140,529	(43,917)	0	96,612	A-5
2	Utility Land & Land Rights	4,306		0	4,306	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(57,440)	11,900	0	(45,540)	A-9
5	Less: CIAC	(67,018)	0	0	(67,018)	A-12
6	Accumulated Amortization of CIAC	32,379	0	0	32,379	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	27,928		0	27,928	A-1
11	Total Rate Base	80,685	(32,017)	0	48,668	
SEWER						
12	Utility Plant in Service	53,811	0	0	53,811	A-6
13	Utility Land & Land Rights	1,011		0	1,011	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(32,993)	0	0	(32,993)	A-10
16	Less: CIAC	(724)	0	0	(724)	A-12
17	Accumulated Amortization of CIAC	654	0	0	654	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	3,375		0	3,375	A-2
21	Total Rate Base	25,134	0	0	25,134	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(43,917)	0
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	11,900	0
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(32,017)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	80,765		0	80,765	(9,418)	71,348	E-2w	-11.66%
2 Other Revenues	1,204		0	1,204	0	1,204	E-2w	0.00%
3 OPERATING REVENUES	81,969	0	0	81,969	(9,418)	72,552		-11.49%
4 Operation & Maintenance	61,236		0	61,236	(139)	61,097	B-5	
5 Depreciation, net of CIAC Amort.	2,099	(617)	0	1,482		1,482	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	6,975	(696)	0	6,279	(424)	5,855	B-15	
8 Provision for Income Taxes	5,480		0	5,480	(4,276)	1,204	C-1	
9 OPERATING EXPENSES	75,790	(1,313)	0	74,477	(4,838)	69,639		
10 NET OPERATING INCOME	6,180	1,313	0	7,493	(4,580)	2,913		
11 RATE BASE	48,668			48,668		48,668	A-1	
12 RATE OF RETURN	12.70%			15.40%		5.99%		
Sewer								
13 Sewer Sales Revenues	18,497		0	18,497	12,388	30,885	E-2s	66.97%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	18,497	0	0	18,497	12,388	30,885		66.97%
16 Operation & Maintenance	23,815		0	23,815	183	23,997	B-6	
17 Depreciation, net of CIAC Amort.	2,175	0	0	2,175		2,175	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	1,450	0	0	1,450	557	2,007	B-15	
20 Provision for Income Taxes	(3,454)		0	(3,454)	4,277	822	C-1	
21 OPERATING EXPENSES	23,986	0	0	23,986	5,017	29,002		
22 NET OPERATING INCOME	(5,489)	0	0	(5,489)	7,372	1,883		
23 RATE BASE	25,134			25,134		25,134	A-2	
24 RATE OF RETURN	-21.84%			-21.84%		7.49%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(617)	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(696)	0
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(9,418)	12,388
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(139)	183
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(424)	557
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	81,969	18,497
18	Plus Required Revenue Adjustment	(9,418)	12,388
19	Rate Year Revenue at Proposed Rates	72,552	30,885
20			
21	Less Operating Expenses Before Income Taxes	(68,434)	(28,180)
22	Less Interest Expense	(995)	(574)
23	Taxable Income	3,122	2,131
24	Income Tax at Composite Rate of 38.58%	1,204	822
25	Less Income Tax at Present Rates	(5,480)	3,454
26			
27	Income Tax Adjustment	(4,276)	4,277

Schedule of Requested Cost of Capital

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	14,018	28.80%	6.00%	1.73%	841	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	21,026	43.20%	9.12%	3.94%	1,918	D-2
5	Customer Deposits	2,572	5.28%	6.00%	0.32%	154	D-2
6	Accumulated Deferred Income Taxes	11,052	22.71%	0.00%	0.00%	0	D-2
7	Total	<u>48,668</u>	<u>100.00%</u>		<u>5.99%</u>	<u>2,913</u>	
SEWER							
8	Long-Term Debt	9,569	38.07%	6.00%	2.28%	574	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	14,354	57.11%	9.12%	5.21%	1,309	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,211	4.82%	0.00%	0.00%	0	D-2
14	Total	<u>25,134</u>	<u>100.00%</u>		<u>7.49%</u>	<u>1,883</u>	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,089	59.69%	3,038	5,238	0.00%	0	7,353	0.00%	0
8	305.2	Collect. & Impound Reservoirs	16,181	59.69%	9,658	16,181	0.00%	0	16,181	0.00%	0
9	306.2	Lake, River & Other Intakes	0	59.69%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,500	59.69%	1,492	2,500	0.00%	0	2,500	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	59.69%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	59.69%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	24,161	59.69%	14,422	24,161	0.00%	0	24,161	0.00%	0
14	311.2	Pumping Equipment	4,870	59.69%	2,907	15,976	0.00%	0	15,976	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	59.69%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,306	0.00%	0	4,306	0.00%	0	4,306	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	5,075	0.00%	0	5,075	0.00%	0	5,075	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	0.00%	0	25,041	0.00%	0	45,975	0.00%	0
27	331.4	Transm. & Distribution Mains	41,235	30.07%	12,399	43,429	29.18%	12,674	51,382	29.18%	14,995
28	333.4	Services	2,082	0.00%	0	5,999	0.00%	0	5,999	0.00%	0
29	334.4	Meters & Meter Installations	14,415	0.00%	0	12,023	0.00%	0	13,952	0.00%	0
30	335.4	Hydrants	0	30.07%	0	0	29.18%	0	0	29.18%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	616	0.00%	0	4,752	0.00%	0	13,443	0.00%	0
38	341.5	Transportation Equipment	742	0.00%	0	964	0.00%	0	964	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	265	0.00%	0	265	0.00%	0	265	0.00%	0
46		TOTAL	144,835		43,917	165,910		12,674	207,532		14,995
		Total Land and Land Rights	4,306		0	4,306		0	4,306		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,441	0.00%	0	4,590	0.00%	0	6,705	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	758	0.00%	0	2,463	0.00%	0	2,463	0.00%	0
10	361.2	Collection Sewers - Gravity	13,815	0.00%	0	14,488	0.00%	0	24,409	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	48	0.00%	0	48	0.00%	0	48	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,515	0.00%	0	1,515	0.00%	0	1,515	0.00%	0
21	371.3	Pumping Equipment	10,718	0.00%	0	12,005	0.00%	0	25,343	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	1,011	0.00%	0	1,011	0.00%	0	1,011	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	14,456	0.00%	0	14,502	0.00%	0	14,502	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	7,993	0.00%	0	7,993	0.00%	0	7,993	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	68	0.00%	0	521	0.00%	0	1,473	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	54,822		0	59,136		0	85,462		0
64		Total Land and Land Rights	1,011		0	1,011		0	1,011		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	(4) Useful Amount	Adjusted Balance	Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,558	59.69%	1,527	2,671	0.00%	0	2,252	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	59.69%	0	75	0.00%	0	378	0.00%	0
9	306.2	Lake, River & Other Intakes	0	59.69%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	(2,827)	59.69%	(1,687)	(2,743)	0.00%	0	(2,660)	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	59.69%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	59.69%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	5,380	59.69%	3,211	6,588	0.00%	0	7,796	0.00%	0
14	311.2	Pumping Equipment	3,840	59.69%	2,292	4,384	0.00%	0	5,183	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	59.69%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,638	0.00%	0	7,638	0.00%	0	7,638	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	254	0.00%	0	508	0.00%	0	761	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	13,507	0.00%	0	13,962	0.00%	0	12,801	0.00%	0
27	331.4	Transm. & Distribution Mains	21,805	30.07%	6,557	22,477	29.18%	6,560	22,612	29.18%	6,599
28	333.4	Services	1,801	0.00%	0	1,906	0.00%	0	2,056	0.00%	0
29	334.4	Meters & Meter Installations	6,622	0.00%	0	3,915	0.00%	0	2,739	0.00%	0
30	335.4	Hydrants	0	30.07%	0	0	29.18%	0	0	29.18%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	16	0.00%	0	453	0.00%	0	2,007	0.00%	0
38	341.5	Transportation Equipment	(2,443)	0.00%	0	(3,139)	0.00%	0	(2,989)	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	(711)	0.00%	0	(705)	0.00%	0	(680)	0.00%	0
46		TOTAL	57,440		11,900	57,989		6,560	59,895		6,599
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	2,847	0.00%	0	2,943	0.00%	0	2,505	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	19	0.00%	0	96	0.00%	0
10	361.2	Collection Sewers - Gravity	8,232	0.00%	0	8,443	0.00%	0	7,452	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	(22)	0.00%	0	(20)	0.00%	0	(19)	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,044	0.00%	0	1,121	0.00%	0	1,173	0.00%	0
21	371.3	Pumping Equipment	7,020	0.00%	0	6,918	0.00%	0	4,708	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	11,835	0.00%	0	12,525	0.00%	0	13,331	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	1,785	0.00%	0	1,785	0.00%	0	1,785	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	250	0.00%	0	500	0.00%	0	750	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	2	0.00%	0	50	0.00%	0	220	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	32,993		0	34,283		0	32,001		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	47,729	0.00%	0	48,698	0.00%	0	49,398	0.00%	0
2	Meter Fees	7,735	0.00%	0	7,860	0.00%	0	7,950	0.00%	0
3	Main Extension Charge	8,259	0.00%	0	8,760	0.00%	0	9,207	0.00%	0
4	Service Installation Fees	3,294	0.00%	0	3,609	0.00%	0	3,753	0.00%	0
5	Total Cash CIAC	67,018		0	68,928		0	70,307		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	67,018		0	68,928		0	70,307		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	724	0.00%	0	724	0.00%	0	724	0.00%	0
17	Total Cash CIAC	724		0	724		0	724		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	724		0	724		0	724		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Interlachen Lake/Park Manor
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.																												
(1)		(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)			(10)		
		Historical Base Year 2005						Intermediate Year 2006						Projected rate Year 2007														
Line		Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful					
No.	Description	Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount				
WATER																												
	Cash																											
1	Water Treatment Equipment	30,059	0.00%	0		31,722	0.00%	0		33,412	0.00%	0		33,412	0.00%	0		33,412	0.00%	0		33,412	0.00%	0				
2	Meter Fees	1,529	0.00%	0		1,919	0.00%	0		2,315	0.00%	0		2,315	0.00%	0		2,315	0.00%	0		2,315	0.00%	0				
3	Main Extension Charge	578	0.00%	0		768	0.00%	0		1,003	0.00%	0		1,003	0.00%	0		1,003	0.00%	0		1,003	0.00%	0				
4	Service Installation Fees	214	0.00%	0		302	0.00%	0		394	0.00%	0		394	0.00%	0		394	0.00%	0		394	0.00%	0				
5	Total Cash	32,379		0		34,710		0		37,124		0		37,124		0		37,124		0		37,124		0				
Property																												
6	Dist Reservoirs & Standpipes	0	0.00%	0		0	0.00%	0		0	0.00%	0		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		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		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		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		0	0.00%	0		0	0.00%	0		0	0.00%	0				
11	Total Property	0		0		0		0		0		0		0		0		0		0		0		0				
12	Total Water	32,379		0		34,710		0		37,124		0		37,124		0		37,124		0		37,124		0				
SEWER																												
	Cash																											
13	Treatment & Disposal Equipment	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0				
14	Other	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0				
15	Main Extension Charge	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0				
16	Service Installation Fees	654	0.00%	0		673	0.00%	0		692	0.00%	0		692	0.00%	0		692	0.00%	0		692	0.00%	0				
17	Total Cash	654		0		673		0		692		0		692		0		692		0		692		0				
Property																												
18	Structures & Improvements	0	0.00%	0		0	0.00%	0		0	0.00%	0		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		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		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		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		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		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		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		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		0	0.00%	0		0	0.00%	0		0	0.00%	0				
27	Total Property	0		0		0		0		0		0		0		0		0		0		0		0				
28	Total Sewer	654		0		673		0		692		0		692		0		692		0		692		0				

Net Depreciation Expense - Water
Florida Public Service Commission
Interlachen Lake/Park Manor
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

 Historical ☒ Projected ☐

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	154	154	40.31%	62
8	305.2 Collect. & Impound Reservoirs	0	0	0	40.31%	0
9	306.2 Lake, River & Other Intakes	0	0	0	40.31%	0
10	307.2 Wells & Springs	0	83	83	40.31%	34
11	308.2 Infiltration Galleries & Tunnels	0	0	0	40.31%	0
12	309.2 Supply Mains	0	0	0	40.31%	0
13	310.2 Power Generation Equipment	0	1,208	1,208	40.31%	487
14	311.2 Pumping Equipment	0	247	247	40.31%	100
15	339.2 Other Plant & Misc. Equipment	0	0	0	40.31%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	254	254	100.00%	254
26	330.4 Distr. Reservoirs & Standpipes	0	630	630	100.00%	630
27	331.4 Transm. & Distribution Mains	0	916	916	69.93%	641
28	333.4 Services	0	53	53	100.00%	53
29	334.4 Meters & Meter Installations	0	720	720	100.00%	720
30	335.4 Hydrants	0	0	0	69.93%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	111	111	100.00%	111
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	4,377	4,377		3,090
	Composite U&U Rate				70.61%	
47	(LESS) AMORTIZATION OF CIAC	0	(2,278)	(2,278)		(1,608)
48	NET DEPRECIATION EXPENSE - WATER	0	2,099	2,099		1,482
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(8) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	139	139	100.00%	139
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0
10	361.2 Collection Sewers - Gravity	0	307	307	100.00%	307
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	1	1	100.00%	1
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	84	84	100.00%	84
21	371.3 Pumping Equipment	0	596	596	100.00%	596
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	804	804	100.00%	804
28	381.4 Plant Sewers	0	0	0	100.00%	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	250	250	100.00%	250
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	12	12	100.00%	12
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	2,194	2,194		2,194
	Composite NU&U Rate				100.00%	
64	(LESS) AMORTIZATION OF CIAC	0	(19)	(19)		(19)
65	NET DEPRECIATION EXPENSE - SEWER	0	2,175	2,175		2,175
66	Net Depr Expense Used & Useful	0				

Taxes Other Than Income
Florida Public Service Commission
Interlachen Lake/Park Manor
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	3,689	1,058	2,228		6,975	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 31.25%			(696)		(696)	
5	Total Test Year Adjustments	0	0	(696)	0	(696)	
6	Adjusted Test Year (2005)	3,689	1,058	1,532	0	6,279	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	97				97	E-13
9	Payroll Tax Adjustment		162			162	B-5
10	Plant in Service Adjustment			1,447		1,447	A-5
11	Non-U&U Adjustment @ 7.84%			(113)		(113)	
12	Total 2006 Adjustments	97	162	1,334	0	1,593	
13	Adjusted Intermed. Year (2006)	3,786	1,221	2,865	0	7,872	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		98			98	B-5
17	Plant in Service Adjustment			822		822	A-5
18	Non-U&U Adjustment @ 7.38%			(61)		(61)	
19	Total 2007 Adjustments	0	98	762	0	859	
20	Adjusted Projected Rate Year (2007)	3,786	1,318	3,627	0	8,731	
21	RAFTs Assoc. with Revenue Increase	1,600				1,600	B-3
22	Total Projected Rate Year (2007)	5,386	1,318	3,627	0	10,332	
Sewer							
23	Test Year (2005) Per Books	832	530	88		1,450	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	832	530	88	0	1,450	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	9				9	E-2
31	Payroll Tax Adjustment		51			51	B-6
32	Plant in Service Adjustment			67		67	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	9	51	67	0	128	
35	Adjusted Intermed. Year (2006)	842	581	155	0	1,578	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		620			620	B-6
39	Plant in Service Adjustment			581		581	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	620	581	0	1,201	
	Adjusted Projected Rate Year (2007)	842	1,201	736	0	2,779	
42	RAFTs Assoc. with Revenue Increase	1,508				1,508	B-3
43	Total Projected Rate Year (2007)	2,350	1,201	736	0	4,287	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Interlachen Lake/Park Manor
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	84.86	-	14.61	70.25	-	1.03	72.56	180	360	180	40.31%	40.31%	100.00%	0

- This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	84.86	1.03	No	88	170	170	150	300	150	113.15%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	106,487	212,974	27,000	788.79%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	15,000	1.00	15,000	15,000	100.00%	100.00%	100.00%	15,000	100.00%	100.00%	100.00%	100.00%	100.00%

* 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 Revision 1
Page: 1 of 1
Preparer: John F. Guastella

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Base ERCs 2005	Trended ERCs 2010	Trended ERCs 2012	Total Lots	Interim T&D U&U as Calculated	Used & Useful		Interim Note
						Interim	Permanent*	
Water								
1	270.0	282.5	286.1	404	69.93%	69.93%	70.82%	
Sewer								
2	29.5	29.5	29.5	30	100.00%	100.00%	100.00%	

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

**JS - 48 Estates
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

JS - 48 Estates
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
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Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
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Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

JS - 48 Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

(1)			(2)	(3)	(4)			(5)	(6)
Line	Class/Meter Size		Present	Interim	Class/Meter Size	Present		Interim	
No.			Rates	Rates		Rates		Rates	
	WATER			21.16%		SEWER			0.00%
1	Residential					Residential			
2	5/8" X 3/4"		14.82	17.96	5/8" X 3/4"	NA		NA	
3	3/4"		22.20	26.90	3/4"	NA		NA	
4	1"		37.04	44.88	1"	NA		NA	
5	1-1/2"		74.08	89.76	1-1/2"	NA		NA	
6	2"		118.54	143.63	2"	NA		NA	
7	3"		237.07	287.24	3"	NA		NA	
8	4"		370.42	448.81	4"	NA		NA	
9	6"		740.85	897.63	6"	NA		NA	
10	8"		-	-	8"	NA		NA	
11	10"		-	-	10"	NA		NA	
12	Gallage, Block 1		2.02	2.45	Gallage cap (gallons)	NA		NA	
13	Block 2		-	-	Gallage charge	NA		NA	
14	Block 3		-	-					
15	General Service					General Service			
16	5/8" X 3/4"		14.82	17.96	5/8" X 3/4"	NA		NA	
17	3/4"		22.20	26.90	3/4"	NA		NA	
18	1"		37.04	44.88	1"	NA		NA	
19	1-1/2"		74.08	89.76	1-1/2"	NA		NA	
20	2"		118.54	143.63	2"	NA		NA	
21	3"		237.07	287.24	3"	NA		NA	
22	4"		370.42	448.81	4"	NA		NA	
23	6"		740.85	897.63	6"	NA		NA	
24	8"		-	-	8"	NA		NA	
25	10"		-	-	10"	NA		NA	
26	Gallage charge		2.02	2.45	Gallage charge	NA		NA	
27	Fire Protection					Flat Rate			
28	2"		-	-	Res. Wastewater Only	NA		NA	
29	3"		-	-	Sprinkler Heads	NA		NA	
30	4"		-	-	Reuse	NA		NA	
31	6"		-	-					
32	8"		-	-					
33	10"		-	-					

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments - Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	86,753	(1,589)	0	85,164	A-5
2	Utility Land & Land Rights	0		0	0	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(52,697)	32	0	(52,665)	A-9
5	Less: CIAC	(16,729)	0	0	(16,729)	A-12
6	Accumulated Amortization of CIAC	10,419	0	0	10,419	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	4,851		0	4,851	A-1
11	Total Rate Base	32,596	(1,557)	0	31,039	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(1,589)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	32	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(1,557)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	26,569		0	26,569	5,623	32,191	E-2w	21.16%
2 Other Revenues	165		0	165	0	165	E-2w	0.00%
3 OPERATING REVENUES	26,734	0	0	26,734	5,623	32,356		21.03%
4 Operation & Maintenance	19,836		0	19,836	83	19,919	B-5	
5 Depreciation, net of CIAC Amort.	6,355	(40)	0	6,315		6,315	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	2,796	(20)	0	2,776	253	3,028	B-15	
8 Provision for Income Taxes	771		0	771	169	940	C-1	
9 OPERATING EXPENSES	29,758	(60)	0	29,698	505	30,203		
10 NET OPERATING INCOME	(3,024)	60	0	(2,964)	5,117	2,153		
11 RATE BASE	31,039			31,039		31,039	A-1	
12 RATE OF RETURN	-9.74%			-9.55%		6.94%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(40)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(20)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	5,623	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	83	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	253	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	26,734	0
18	Plus Required Revenue Adjustment	5,623	0
19	Rate Year Revenue at Proposed Rates	32,356	0
20			
21	Less Operating Expenses Before Income Taxes	(29,263)	0
22	Less Interest Expense	(657)	0
23	Taxable Income	2,437	0
24	Income Tax at Composite Rate of 38.58%	940	0
25	Less Income Tax at Present Rates	(771)	0
26			
27	Income Tax Adjustment	169	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐

Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Supporting
		Rate Base			Rate		Schedules
WATER							
1	Long-Term Debt	10,942	35.25%	6.00%	2.12%	657	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	16,413	52.88%	9.12%	4.82%	1,497	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	3,685	11.87%	0.00%	0.00%	0	D-2
7	Total	31,039	100.00%		6.94%	2,153	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - 48 Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

(1)		(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
Line No.	Acct No. Account Name	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1 Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3 Structures & Improvements	47,485	0.00%	0	47,667	0.00%	0	46,764	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	361	0.00%	0	301	0.00%	0	301	0.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4 Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	13,462	0.00%	0
27	331.4 Transm. & Distribution Mains	3,504	45.34%	1,589	32,165	0.00%	0	35,455	0.00%	0
28	333.4 Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4 Meters & Meter Installations	4,500	0.00%	0	4,673	0.00%	0	5,360	0.00%	0
30	335.4 Hydrants	0	45.34%	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	339.4 Other Plant & Misc. Equipment	1,029	0.00%	0	1,029	0.00%	0	1,029	0.00%	0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5 Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5 Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51 Computer Equipment	176	0.00%	0	1,360	0.00%	0	3,848	0.00%	0
38	341.5 Transportation Equipment	27,280	0.00%	0	31,244	0.00%	0	31,244	0.00%	0
39	342.5 Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5 Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5 Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5 Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5 Miscellaneous Equipment	2,417	0.00%	0	2,417	0.00%	0	2,417	0.00%	0
45	348.5 Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOTAL	86,753		1,589	120,856		0	139,878		0
	Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - 48 Estates

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - 48 Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	35,933	0.00%	0	38,396	0.00%	0	39,187	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	105	0.00%	0	136	0.00%	0	166	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	102	0.00%	0
27	331.4	Transm. & Distribution Mains	70	45.34%	32	466	0.00%	0	954	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	1,635	0.00%	0	1,768	0.00%	0	1,763	0.00%	0
30	335.4	Hydrants	0	45.34%	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	339.4	Other Plant & Misc. Equipment	154	0.00%	0	206	0.00%	0	257	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	5	0.00%	0	130	0.00%	0	574	0.00%	0
38	341.5	Transportation Equipment	13,169	0.00%	0	18,294	0.00%	0	23,503	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	1,626	0.00%	0	1,787	0.00%	0	1,948	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	52,697		32	61,183		0	68,454		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

JS - 48 Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

JS - 48 Estates
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	16,383	0.00%	0	17,106	0.00%	0	17,401	0.00%	0
2	Meter Fees	115	0.00%	0	300	0.00%	0	660	0.00%	0
3	Main Extension Charge	231	0.00%	0	600	0.00%	0	600	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	16,729		0	18,006		0	18,661		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	16,729		0	18,006		0	18,661		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

JS - 48 Estates
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	10,416	0.00%	0	11,297	0.00%	0	11,863	0.00%	0
2	Meter Fees	2	0.00%	0	9	0.00%	0	16	0.00%	0
3	Main Extension Charge	2	0.00%	0	8	0.00%	0	15	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	10,419		0	11,314		0	11,894		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	10,419		0	11,314		0	11,894		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
JS - 48 Estates
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

 Historical ☒ Projected ☐

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(7)	(8)	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %		
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	
3	302.1 Franchises	0	0	0	100.00%	0	
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	
7	304.2 Structures & Improvements	0	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	0	0	100.00%	0	
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 TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	
18	304.3 Structures & Improvements	270	1,432	1,702	100.00%	1,702	
19	311.3 Pumping Equipment	0	0	0	100.00%	0	
20	320.3 Water Treatment Equipment	34	(0)	34	100.00%	34	
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	
24	304.4 Structures & Improvements	0	0	0	100.00%	0	
25	311.4 Pumping Equipment	0	0	0	100.00%	0	
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	
27	331.4 Transm. & Distribution Mains	98	0	98	54.66%	54	
28	333.4 Services	0	0	0	100.00%	0	
29	334.4 Meters & Meter Installations	265	0	265	100.00%	265	
30	335.4 Hydrants	0	0	0	54.66%	0	
31	336.4 Backflow Prevention	0	0	0	100.00%	0	
32	339.4 Other Plant & Misc. Equipment	51	(0)	51	100.00%	51	
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	
35	304.5 Structures & Improvements	0	0	0	100.00%	0	
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	
37	340.51 Computer Equipment	0	32	32	100.00%	32	
38	341.5 Transportation Equipment	4,671	0	4,671	100.00%	4,671	
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	161	0	161	100.00%	161	
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	
46	TOTAL DEPRECIATION EXPENSE	5,551	1,464	7,015		6,970	
	Composite U&U Rate				99.37%		
47	(LESS) AMORTIZATION OF CIAC	(431)	(229)	(659)		(655)	
48	NET DEPRECIATION EXPENSE - WATER	5,120	1,235	6,355		6,315	
49	Net Depr Expense Used & Useful	5,087					

Net Depreciation Expense - Sewer

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,203	502	1,090		2,796	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 1.83%			(20)		(20)	
5	Total Test Year Adjustments	0	0	(20)	0	(20)	
6	Adjusted Test Year (2005)	1,203	502	1,070	0	2,776	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	35				35	E-13
9	Payroll Tax Adjustment		(12)			(12)	B-5
10	Plant in Service Adjustment			(274)		(274)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	35	(12)	(274)	0	(251)	
13	Adjusted Intermed. Year (2006)	1,238	491	796	0	2,524	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	31				31	E-13
16	Payroll Tax Adjustment		199			199	B-5
17	Plant in Service Adjustment			64		64	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	31	199	64	0	294	
20	Adjusted Projected Rate Year (2007)	1,269	690	860	0	2,819	
21	RAFTs Assoc. with Revenue Increase	889				889	B-3
22	Total Projected Rate Year (2007)	2,158	690	860	0	3,708	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

JS - 48 Estates

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	45.07	90.14	2.04	-	88.10	1.01	89.18	80	80	-	100.00%	100.00%	100.00%	One Well

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	45.07	1.01	No	46	90	90	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	52,320	104,640	2,700	3875.54%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

JS - 48 Estates

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

JS - 48 Estates

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended	Total	Interim T&D	Used & Useful		Interim Note
No.	ERCs	ERCs	ERCs	Lots	U&U as	Interim	Permanent*	
	2005	2010	2012		Calculated			
Water								
1	78.4	78.2	78.6	143	54.66%	54.66%	100.00%	

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

Sewer

2

NA

*

**JS - Summit Chase
Water and Sewer**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

JS - Summit Chase
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
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Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

JS - Summit Chase
Docket No. 060368-WS
Test Year End: 12/31/2005
Water [X] Sewer [X]

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		31.33%			68.49%
1	Residential			Residential		
2	5/8" X 3/4"	9.24	12.13	5/8" X 3/4"	9.45	15.92
3	3/4"	-	-	3/4"	-	-
4	1"	23.10	30.34	1"	9.45	15.92
5	1-1/2"	46.20	60.67	1-1/2"	9.45	15.92
6	2"	73.91	97.07	2"	9.45	15.92
7	3"	-	-	3"	-	-
8	4"	-	-	4"	-	-
9	6"	-	-	6"	-	-
10	8"	-	-	8"	-	-
11	10"	-	-	10"	-	-
12	Gallorage, Block 1	2.64	3.47	Gallorage cap (gallons)	10,000	10,000
13	Block 2	-	-	Gallorage charge	2.70	4.55
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.24	12.13	5/8" X 3/4"	9.45	15.92
17	3/4"	-	-	3/4"	-	-
18	1"	23.10	30.34	1"	22.94	38.65
19	1-1/2"	46.20	60.67	1-1/2"	47.27	79.64
20	2"	73.91	97.07	2"	72.90	122.83
21	3"	-	-	3"	-	-
22	4"	-	-	4"	-	-
23	6"	-	-	6"	-	-
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallorage charge	2.64	3.47	Gallorage charge	2.70	4.55
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	-	-
29	3"	-	-	Sprinkler Heads	-	-
30	4"	-	-	Reuse	-	-
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

JS - Summit Chase

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	256,028	(67,545)	0	188,483	A-5
2	Utility Land & Land Rights	6,600		0	6,600	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(118,662)	27,155	0	(91,508)	A-9
5	Less: CIAC	(78,042)	0	0	(78,042)	A-12
6	Accumulated Amortization of CIAC	36,304	0	0	36,304	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	10,809		0	10,809	A-1
11	Total Rate Base	113,036	(40,391)	0	72,645	

SEWER

12	Utility Plant in Service	233,782	(68,302)	0	165,480	A-6
13	Utility Land & Land Rights	0		0	0	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(148,813)	46,633	0	(102,181)	A-10
16	Less: CIAC	(148,133)	0	0	(148,133)	A-12
17	Accumulated Amortization of CIAC	64,495	0	0	64,495	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	15,999		0	15,999	A-2
21	Total Rate Base	17,331	(21,670)	0	(4,339)	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

JS - Summit Chase

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(67,545)	(68,302)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	27,155	46,633
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(40,391)	(21,670)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

JS - Summit Chase

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	49,751		0	49,751	15,587	65,339	E-2w	31.33%
2 Other Revenues	650		0	650	0	650	E-2w	0.00%
3 OPERATING REVENUES	50,401	0	0	50,401	15,587	65,989		30.93%
4 Operation & Maintenance	46,272		0	46,272	230	46,502	B-5	
5 Depreciation, net of CIAC Amort.	9,429	(2,305)	0	7,124		7,124	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	5,063	(485)	0	4,579	701	5,279	B-15	
8 Provision for Income Taxes	4,419		0	4,419	(2,266)	2,152	C-1	
9 OPERATING EXPENSES	65,183	(2,790)	0	62,393	(1,335)	61,058		
10 NET OPERATING INCOME	(14,781)	2,790	0	(11,992)	16,922	4,931		
11 RATE BASE	72,645			72,645		72,645	A-1	
12 RATE OF RETURN	-20.35%			-16.51%		6.79%		
Sewer								
13 Sewer Sales Revenues	44,181		0	44,181	30,258	74,439	E-2s	68.49%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	44,181	0	0	44,181	30,258	74,439		68.49%
16 Operation & Maintenance	72,702		0	72,702	447	73,149	B-6	
17 Depreciation, net of CIAC Amort.	(3,433)	861	0	(2,572)		(2,572)	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	4,464	(350)	0	4,114	1,361	5,475	B-15	
20 Provision for Income Taxes	(7,183)		0	(7,183)	6,693	(490)	C-1	
21 OPERATING EXPENSES	66,550	511	0	67,060	8,501	75,561		
22 NET OPERATING INCOME	(22,369)	(511)	0	(22,880)	21,758	(1,122)		
23 RATE BASE	(4,339)			(4,339)		(4,339)	A-2	
24 RATE OF RETURN	515.55%			527.32%		25.87%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

JS - Summit Chase

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(2,305)	861
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(485)	(350)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	15,587	30,258
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	230	447
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	701	1,362
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	50,401	44,181
18	Plus Required Revenue Adjustment	15,587	30,258
19	Rate Year Revenue at Proposed Rates	65,989	74,439
20			
21	Less Operating Expenses Before Income Taxes	(58,906)	(76,051)
22	Less Interest Expense	(1,503)	342
23	Taxable Income	5,580	(1,270)
24	Income Tax at Composite Rate of 38.58%	2,152	(490)
25	Less Income Tax at Present Rates	(4,419)	7,183
26			
27	Income Tax Adjustment	(2,266)	6,693

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
WATER							
1	Long-Term Debt	25,055	34.49%	6.00%	2.07%	1,503	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	37,582	51.73%	9.12%	4.72%	3,427	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	10,008	13.78%	0.00%	0.00%	0	D-2
7	Total	72,645	100.00%		6.79%	4,931	
SEWER							
8	Long-Term Debt	(5,703)	131.43%	6.00%	7.89%	(342)	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	(8,554)	197.14%	9.12%	17.98%	(780)	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	9,917	-228.57%	0.00%	0.00%	0	D-2
14	Total	(4,339)	100.00%		25.87%	(1,122)	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	8,164	0.00%	0	8,164	0.00%	0	8,164	0.00%	0
3	302.1	Franchises	245	0.00%	0	245	0.00%	0	245	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,640	84.04%	4,740	24,441	0.00%	0	24,441	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	84.04%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	84.04%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	33,612	84.04%	28,247	34,524	0.00%	0	34,666	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	84.04%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	84.04%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	15,861	84.04%	13,330	15,861	0.00%	0	15,861	0.00%	0
14	311.2	Pumping Equipment	25,260	84.04%	21,229	25,260	0.00%	0	25,260	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	84.04%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	6,600	0.00%	0	6,600	0.00%	0	6,600	0.00%	0
18	304.3	Structures & Improvements	13,162	0.00%	0	9,180	0.00%	0	15,880	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,094	0.00%	0	1,034	0.00%	0	1,034	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	39,935	0.00%	0	41,177	0.00%	0	41,177	0.00%	0
27	331.4	Transm. & Distribution Mains	55,502	0.00%	0	57,239	0.00%	0	62,211	0.00%	0
28	333.4	Services	5,567	0.00%	0	5,567	0.00%	0	5,567	0.00%	0
29	334.4	Meters & Meter Installations	9,542	0.00%	0	9,656	0.00%	0	10,090	0.00%	0
30	335.4	Hydrants	7,180	0.00%	0	7,180	0.00%	0	7,180	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	664	0.00%	0	664	0.00%	0	664	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	1,188	0.00%	0	1,188	0.00%	0	1,188	0.00%	0
37	340.51	Computer Equipment	479	0.00%	0	3,694	0.00%	0	10,450	0.00%	0
38	341.5	Transportation Equipment	24,469	0.00%	0	24,469	0.00%	0	24,469	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	7,213	0.00%	0	10,241	0.00%	0	10,241	0.00%	0
45	348.5	Other Tangible Plant	1,251	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	262,628		67,545	286,383		0	305,388		0
		Total Land and Land Rights	6,600		0	6,600		0	6,600		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

JS - Summit Chase

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31. of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	11,343	0.00%	0	11,343	0.00%	0	11,343	0.00%	0
3	352.1	Franchises	250	0.00%	0	250	0.00%	0	250	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	13,381	36.79%	4,923	13,381	0.00%	0	13,381	0.00%	0
8	355.2	Power Generation Equipment	0	36.79%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	770	36.79%	283	770	0.00%	0	770	0.00%	0
10	361.2	Collection Sewers - Gravity	58,256	36.79%	21,432	58,256	0.00%	0	58,256	0.00%	0
11	362.2	Special Collecting Structures	0	36.79%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	9,248	0.00%	0	9,248	0.00%	0	9,248	0.00%	0
13	364.2	Flow Measuring Devices	8,098	0.00%	0	8,098	0.00%	0	8,098	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	36.79%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	36.79%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	36.79%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	86,880	36.79%	31,963	87,457	0.00%	0	87,457	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	36.79%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	20,106	40.39%	8,121	30,171	0.00%	0	54,130	0.00%	0
26	355.4	Power Generation Equipment	0	40.39%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	3,911	40.39%	1,580	3,911	0.00%	0	3,911	0.00%	0
28	381.4	Plant Sewers	0	40.39%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	40.39%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	40.39%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	2,084	0.00%	0	2,084	0.00%	0	2,084	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	8,418	0.00%	0	12,160	0.00%	0	12,160	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	475	0.00%	0	3,660	0.00%	0	10,355	0.00%	0
55	391.7	Transportation Equipment	5,770	0.00%	0	5,770	0.00%	0	5,770	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	2,148	0.00%	0	2,148	0.00%	0	2,148	0.00%	0
62	398.7	Other Tangible Plant	2,644	0.00%	0	2,644	0.00%	0	2,644	0.00%	0
63		TOTAL	233,782		68,302	251,352		0	282,005		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	1,104	0.00%	0	1,430	0.00%	0	1,757	0.00%	0
3	302.1	Franchises	40	0.00%	0	46	0.00%	0	52	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	34	84.04%	28	654	0.00%	0	1,527	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	84.04%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	84.04%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	21,815	84.04%	18,333	22,983	0.00%	0	24,309	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	84.04%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	84.04%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	8,984	84.04%	7,550	9,777	0.00%	0	10,570	0.00%	0
14	311.2	Pumping Equipment	1,479	84.04%	1,243	2,965	0.00%	0	4,450	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	84.04%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	9,026	0.00%	0	8,803	0.00%	0	8,944	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	852	0.00%	0	956	0.00%	0	1,036	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,524	0.00%	0	7,695	0.00%	0	8,873	0.00%	0
27	331.4	Transm. & Distribution Mains	23,994	0.00%	0	25,305	0.00%	0	26,274	0.00%	0
28	333.4	Services	2,603	0.00%	0	2,762	0.00%	0	2,921	0.00%	0
29	334.4	Meters & Meter Installations	8,556	0.00%	0	9,018	0.00%	0	9,234	0.00%	0
30	335.4	Hydrants	3,060	0.00%	0	3,240	0.00%	0	3,419	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	131	0.00%	0	168	0.00%	0	205	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	852	0.00%	0	931	0.00%	0	1,010	0.00%	0
37	340.51	Computer Equipment	13	0.00%	0	352	0.00%	0	1,560	0.00%	0
38	341.5	Transportation Equipment	21,340	0.00%	0	24,477	0.00%	0	24,739	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	483	0.00%	0	1,141	0.00%	0	1,824	0.00%	0
45	348.5	Other Tangible Plant	7,774	0.00%	0	8,388	0.00%	0	9,200	0.00%	0
46		TOTAL	118,662		27,155	131,093		0	141,905		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

JS - Summit Chase

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	2,358	0.00%	0	2,811	0.00%	0	3,265	0.00%	0
3	352.1	Franchises	34	0.00%	0	40	0.00%	0	47	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	507	36.79%	187	1,003	0.00%	0	1,498	0.00%	0
8	355.2	Power Generation Equipment	0	36.79%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	469	36.79%	172	497	0.00%	0	526	0.00%	0
10	361.2	Collection Sewers - Gravity	24,222	36.79%	8,911	25,678	0.00%	0	27,134	0.00%	0
11	362.2	Special Collecting Structures	0	36.79%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	4,456	0.00%	0	4,720	0.00%	0	4,985	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	8,098	0.00%	0	8,098	0.00%	0	8,098	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	36.79%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	36.79%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	36.79%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	95,480	36.79%	35,127	97,210	0.00%	0	97,210	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	36.79%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	5,086	40.39%	2,054	5,688	0.00%	0	6,430	0.00%	0
26	355.4	Power Generation Equipment	0	40.39%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	448	40.39%	181	734	0.00%	0	1,051	0.00%	0
28	381.4	Plant Sewers	0	40.39%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	40.39%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	40.39%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	70	0.00%	0	184	0.00%	0	266	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	130	0.00%	0	562	0.00%	0	1,012	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	13	0.00%	0	349	0.00%	0	1,546	0.00%	0
55	391.7	Transportation Equipment	5,770	0.00%	0	5,770	0.00%	0	5,770	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	1,542	0.00%	0	1,757	0.00%	0	1,972	0.00%	0
62	398.7	Other Tangible Plant	132	0.00%	0	397	0.00%	0	661	0.00%	0
63		TOTAL	148,813		46,633	155,499		0	161,471		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

JS - Summit Chase
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	78,042	0.00%	0	80,556	0.00%	0	80,556	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	78,042		0	80,556		0	80,556		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	78,042		0	80,556		0	80,556		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	148,133	0.00%	0	148,529	0.00%	0	148,529	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	148,133		0	148,529		0	148,529		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	148,133		0	148,529		0	148,529		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

JS - Summit Chase
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007			
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		
			%	Amount		%	Amount		%	Amount	
WATER											
	Cash										
1	Water Treatment Equipment	36,304	0.00%	0	39,744	0.00%	0	42,633	0.00%	0	
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5	Total Cash	36,304		0	39,744		0	42,633		0	
	Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0	
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0	
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0	
11	Total Property	0		0	0		0	0		0	
12	Total Water	36,304		0	39,744		0	42,633		0	
SEWER											
	Cash										
13	Treatment & Disposal Equipment	64,495	0.00%	0	70,029	0.00%	0	77,050	0.00%	0	
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
17	Total Cash	64,495		0	70,029		0	77,050		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	64,495		0	70,029		0	77,050		0	

Net Depreciation Expense - Water
Florida Public Service Commission
JS - Summit Chase
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

 Historical ☒ Projected ☐

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(8) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	327	0	327	100.00%	327
3	302.1 Franchises	6	0	6	100.00%	6
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	218	218	15.96%	35
8	305.2 Collect. & Impound Reservoirs	0	0	0	15.96%	0
9	306.2 Lake, River & Other Intakes	0	0	0	15.96%	0
10	307.2 Wells & Springs	1,435	(342)	1,093	15.96%	174
11	308.2 Infiltration Galleries & Tunnels	0	0	0	15.96%	0
12	309.2 Supply Mains	0	0	0	15.96%	0
13	310.2 Power Generation Equipment	793	(0)	793	15.96%	127
14	311.2 Pumping Equipment	1,263	222	1,485	15.96%	237
15	339.2 Other Plant & Misc. Equipment	0	0	0	15.96%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	3,451	(3,451)	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	108	0	108	100.00%	108
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	1,147	(0)	1,147	100.00%	1,147
27	331.4 Transm. & Distribution Mains	1,462	0	1,462	100.00%	1,462
28	333.4 Services	159	(0)	159	100.00%	159
29	334.4 Meters & Meter Installations	561	(0)	561	100.00%	561
30	335.4 Hydrants	180	(0)	180	100.00%	180
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	33	4	37	100.00%	37
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	79	0	79	100.00%	79
37	340.51 Computer Equipment	0	87	87	100.00%	87
38	341.5 Transportation Equipment	4,079	(0)	4,079	100.00%	4,079
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	519	0	519	100.00%	519
45	348.5 Other Tangible Plant	1,626	(1,626)	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	17,228	(4,889)	12,340		9,323
	Composite U&U Rate				75.55%	
47	(LESS) AMORTIZATION OF CIAC	(1,589)	(1,321)	(2,910)		(2,199)
48	NET DEPRECIATION EXPENSE - WATER	15,639	(6,210)	9,429		7,124
49	Net Depr Expense Used & Useful	11,816				

Net Depreciation Expense - Sewer
Florida Public Service Commission
JS - Summit Chase
Docket No. 060368-W5

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8)	(9)
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
1	INTANGIBLE PLANT					
2	351.1 Organization	0	454	454	100.00%	454
3	352.1 Franchises	0	6	6	100.00%	6
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	28	467	495	63.21%	313
8	355.2 Power Generation Equipment	1,456	(1,456)	0	63.21%	0
9	360.2 Collection Sewers - Force	0	28	28	63.21%	18
10	361.2 Collection Sewers - Gravity	264	1,192	1,456	63.21%	921
11	362.2 Special Collecting Structures	0	0	0	63.21%	0
12	363.2 Services to Customers	0	264	264	100.00%	264
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	63.21%	0
19	355.3 Power Generation Equipment	5,241	(5,241)	0	63.21%	0
20	370.3 Receiving Wells	0	0	0	63.21%	0
21	371.3 Pumping Equipment	0	486	486	63.21%	307
22	389.3 Other Plant & Misc. Equipment	0	0	0	63.21%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	261	483	744	59.61%	443
26	355.4 Power Generation Equipment	0	0	0	59.61%	0
27	380.4 Treatment & Disposal Equipment	0	261	261	59.61%	156
28	381.4 Plant Sewers	0	0	0	59.61%	0
29	382.4 Outfall Sewer Lines	0	0	0	59.61%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	59.61%	0
31	RECLAIMED WATER TREATMENT PLANT					
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	139	139	100.00%	139
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	337	337	100.00%	337
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	86	86	100.00%	86
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	215	(215)	0	100.00%	0
60	396.7 Communication Equipment	220	(220)	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	215	215	100.00%	215
62	398.7 Other Tangible Plant	0	264	264	100.00%	264
63	TOTAL DEPRECIATION EXPENSE	7,686	(2,450)	5,237		3,924
	Composite NU&U Rate				74.92%	
64	(LESS) AMORTIZATION OF CIAC	(7,671)	(999)	(8,670)		(6,496)
65	NET DEPRECIATION EXPENSE - SEWER	16	(3,449)	(3,433)		(2,572)
66	Net Depr Expense Used & Useful	12				

Taxes Other Than Income
Florida Public Service Commission
JS - Summit Chase
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,268	1,018	1,777		5,063	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 27.28%			(485)		(485)	
5	Total Test Year Adjustments	0	0	(485)	0	(485)	
6	Adjusted Test Year (2005)	2,268	1,018	1,292	0	4,579	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	18				18	E-13
9	Payroll Tax Adjustment		(73)			(73)	B-5
10	Plant in Service Adjustment			80		80	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	18	(73)	80	0	24	
13	Adjusted Intermed. Year (2006)	2,286	945	1,372	0	4,603	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		149			149	B-5
17	Plant in Service Adjustment			506		506	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	149	506	0	656	
20	Adjusted Projected Rate Year (2007)	2,286	1,094	1,878	0	5,259	
21	RAFTs Assoc. with Revenue Increase	1,888				1,888	B-3
22	Total Projected Rate Year (2007)	4,175	1,094	1,878	0	7,147	
Sewer							
23	Test Year (2005) Per Books	1,988	1,060	1,415		4,464	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 24.74%			(350)		(350)	
27	Total Test Year Adjustments	0	0	(350)	0	(350)	
28	Adjusted Test Year (2005)	1,988	1,060	1,065	0	4,114	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	16				16	E-2
31	Payroll Tax Adjustment		428			428	B-6
32	Plant in Service Adjustment			63		63	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	16	428	63	0	508	
35	Adjusted Intermed. Year (2006)	2,004	1,489	1,129	0	4,621	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		1,286			1,286	B-6
39	Plant in Service Adjustment			403		403	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	1,286	403	0	1,690	
42	Adjusted Projected Rate Year (2007)	2,004	2,775	1,532	0	6,311	
43	RAFTs Assoc. with Revenue Increase	5,027				5,027	B-3
43	Total Projected Rate Year (2007)	7,031	2,775	1,532	0	11,338	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**JS - Summit Chase
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	50.28	100.56	-	-	100.56	1.00	100.56	600	1,230	630	15.96%	15.96%	100.00%	0

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	50.28	1.00	500.00	550	101	550	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	51,060	102,120	4,500	2269.33%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

JS - Summit Chase

Docket No. 060368-WS

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

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	32,000	1.01	32,191	54,000	59.61%	59.61%	100.00%	54,000	59.61%	59.61%	100.00%	59.61%	100.00%

* 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 Revision 1
Page: 1 of 1
Preparer: John F. Guastella

JS - Summit Chase

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended		Interim T&D			
No.	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	219.7	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer

2	216.9	218.6	219.2	346	63.21%	63.21%	100.00%		
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* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

**Lake Josephine
Water**

Docket No. 060368-WS

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

Highlands County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Lake Josephine
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

(1)			(2)	(3)	(4)			(5)	(6)
Line	Class/Meter Size		Present	Interim	Class/Meter Size		Present	Interim	
No.			Rates	Rates			Rates	Rates	
	WATER			42.39%	SEWER			0.00%	
1	Residential				Residential				
2	5/8" X 3/4"		9.11	12.97	5/8" X 3/4"		NA	NA	
3	3/4"		13.68	19.48	3/4"		NA	NA	
4	1"		22.76	32.41	1"		NA	NA	
5	1-1/2"		45.55	64.86	1-1/2"		NA	NA	
6	2"		72.89	103.79	2"		NA	NA	
7	3"		145.78	207.57	3"		NA	NA	
8	4"		227.76	324.30	4"		NA	NA	
9	6"		455.53	648.62	6"		NA	NA	
10	8"		-	-	8"		NA	NA	
11	10"		-	-	10"		NA	NA	
12	Gallorage, Block 1		1.74	2.48	Gallorage cap (gallons)		NA	NA	
13	Block 2		-	-	Gallorage charge		NA	NA	
14	Block 3		-	-					
15	General Service				General Service				
16	5/8" X 3/4"		9.11	12.97	5/8" X 3/4"		NA	NA	
17	3/4"		13.68	19.48	3/4"		NA	NA	
18	1"		22.76	32.41	1"		NA	NA	
19	1-1/2"		45.55	64.86	1-1/2"		NA	NA	
20	2"		72.89	103.79	2"		NA	NA	
21	3"		145.78	207.57	3"		NA	NA	
22	4"		227.76	324.30	4"		NA	NA	
23	6"		455.53	648.62	6"		NA	NA	
24	8"		-	-	8"		NA	NA	
25	10"		-	-	10"		NA	NA	
26	Gallorage charge		1.74	2.48	Gallorage charge		NA	NA	
27	Fire Protection				Flat Rate				
28	2"		-	-	Res. Wastewater Only		NA	NA	
29	3"		-	-	Sprinkler Heads		NA	NA	
30	4"		-	-	Reuse		NA	NA	
31	6"		-	-					
32	8"		-	-					
33	10"		-	-					

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	616,256	(106,409)	0	509,847	A-5
2	Utility Land & Land Rights	22,362		0	22,362	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(225,848)	58,992	0	(166,857)	A-9
5	Less: CIAC	(278,074)	0	0	(278,074)	A-12
6	Accumulated Amortization of CIAC	132,138	0	0	132,138	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	29,896		0	29,896	A-1
11	Total Rate Base	296,728	(47,417)	0	249,311	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Lake Josephine

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(106,409)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	58,992	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(47,417)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Lake Josephine

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	123,274		0	123,274	52,253	175,527	E-2w	42.39%
2 Other Revenues	220		0	220	0	220	E-2w	0.00%
3 OPERATING REVENUES	123,494	0	0	123,494	52,253	175,747		42.31%
4 Operation & Maintenance	131,013		0	131,013	772	131,785	B-5	
5 Depreciation, net of CIAC Amort.	6,391	(977)	0	5,414		5,414	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	12,098	(921)	0	11,177	2,350	13,527	B-15	
8 Provision for Income Taxes	11,273		0	11,273	(3,762)	7,510	C-1	
9 OPERATING EXPENSES	160,775	(1,898)	0	158,877	(641)	158,236		
10 NET OPERATING INCOME	(37,281)	1,898	0	(35,383)	52,894	17,510		
11 RATE BASE	249,311			249,311		249,311	A-1	
12 RATE OF RETURN	-14.95%			-14.19%		7.02%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Lake Josephine

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(977)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(921)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	52,253	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	772	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,351	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	123,494	0
18	Plus Required Revenue Adjustment	52,253	0
19	Rate Year Revenue at Proposed Rates	175,747	0
20			
21	Less Operating Expenses Before Income Taxes	(150,726)	0
22	Less Interest Expense	(5,551)	0
23	Taxable Income	19,469	0
24	Income Tax at Composite Rate of 38.58%	7,510	0
25	Less Income Tax at Present Rates	(11,273)	0
26			
27	Income Tax Adjustment	(3,762)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	87,420	35.06%	6.00%	2.10%	5,245	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	131,129	52.60%	9.12%	4.80%	11,959	D-2
5	Customer Deposits	5,104	2.05%	6.00%	0.12%	306	D-2
6	Accumulated Deferred Income Taxes	25,658	10.29%	0.00%	0.00%	0	D-2
7	Total	249,311	100.00%		7.02%	17,510	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Josephine

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	47.31%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	47.31%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	47.31%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	65,624	47.31%	31,047	97,385	0.00%	0	97,777	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	47.31%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	56,844	47.31%	26,893	63,417	0.00%	0	69,340	0.00%	0
13	310.2	Power Generation Equipment	3,967	47.31%	1,877	7,368	0.00%	0	7,368	0.00%	0
14	311.2	Pumping Equipment	18,142	47.31%	8,583	27,383	0.00%	0	27,383	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	47.31%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	22,362	0.00%	0	20,100	0.00%	0	20,100	0.00%	0
18	304.3	Structures & Improvements	64,618	35.65%	23,036	86,339	0.00%	0	504,596	0.00%	0
19	311.3	Pumping Equipment	264	35.65%	94	1,146	0.00%	0	1,146	0.00%	0
20	320.3	Water Treatment Equipment	41,735	35.65%	14,879	17,459	0.00%	0	19,574	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	35.65%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	35.65%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	35.65%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,535	0.00%	0	12,136	0.00%	0	12,136	0.00%	0
27	331.4	Transm. & Distribution Mains	265,654	0.00%	0	367,275	0.00%	0	389,809	0.00%	0
28	333.4	Services	17,343	0.00%	0	16,353	0.00%	0	16,353	0.00%	0
29	334.4	Meters & Meter Installations	64,004	0.00%	0	84,816	0.00%	0	92,825	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,228	0.00%	0	9,470	0.00%	0	26,790	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	3,191	0.00%	0	3,972	0.00%	0	4,422	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	897	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	6,208	0.00%	0	5,995	0.00%	0	5,995	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	638,617		106,409	820,613		0	1,295,615		0
		Total Land and Land Rights	22,362		0	20,100		0	20,100		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Lake Josephine

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Lake Josephine

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	47.31%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	47.31%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	47.31%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	8,299	47.31%	3,926	10,732	0.00%	0	12,705	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	47.31%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	12,487	47.31%	5,907	14,180	0.00%	0	15,955	0.00%	0
13	310.2	Power Generation Equipment	66	47.31%	31	333	0.00%	0	553	0.00%	0
14	311.2	Pumping Equipment	2,413	47.31%	1,141	3,506	0.00%	0	4,471	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	47.31%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	64,091	35.65%	22,848	83,982	0.00%	0	95,454	0.00%	0
19	311.3	Pumping Equipment	2	35.65%	1	43	0.00%	0	100	0.00%	0
20	320.3	Water Treatment Equipment	70,507	35.65%	25,136	70,648	0.00%	0	71,724	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	35.65%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	35.65%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	35.65%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	59	0.00%	0	296	0.00%	0	492	0.00%	0
27	331.4	Transm. & Distribution Mains	12,399	0.00%	0	20,030	0.00%	0	24,990	0.00%	0
28	333.4	Services	5,614	0.00%	0	6,102	0.00%	0	6,577	0.00%	0
29	334.4	Meters & Meter Installations	42,294	0.00%	0	45,746	0.00%	0	47,367	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	33	0.00%	0	903	0.00%	0	4,000	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	106	0.00%	0	347	0.00%	0	619	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	1,454	0.00%	0	1,499	0.00%	0	1,564	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	6,024	0.00%	0	6,156	0.00%	0	6,356	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	225,848		58,992	264,504		0	292,925		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Lake Josephine
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1
 Page: 1 of 5
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Lake Josephine

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	
WATER											
Cash CIAC:											
1	Water Treatment Equipment	267,276	0.00%	0	312,122	0.00%	0	312,122	0.00%	0	
2	Meter Fees	3,819	0.00%	0	7,958	0.00%	0	11,881	0.00%	0	
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5	Total Cash CIAC	271,095		0	320,080		0	324,003		0	
Property CIAC:											
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	T&D Mains	6,980	0.00%	0	12,962	0.00%	0	12,962	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	6,980		0	12,962		0	12,962		0	
12	Total Water CIAC	278,074		0	333,042		0	336,965		0	
SEWER											
Cash CIAC:											
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
17	Total Cash CIAC	0		0	0		0	0		0	
Property CIAC:											
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0	
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0	
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0	
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0	
27	Total Property CIAC	0		0	0		0	0		0	
28	Total Sewer CIAC	0		0	0		0	0		0	

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Lake Josephine
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	114,113	0.00%	0	139,637	0.00%	0	151,157	0.00%	0
2	Meter Fees	104	0.00%	0	347	0.00%	0	590	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	114,217		0	139,984		0	151,748		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	17,921	0.00%	0	33,429	0.00%	0	33,628	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	17,921		0	33,429		0	33,628		0
12	Total Water	132,138		0	173,413		0	185,375		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Lake Josephine
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	0	0	52.69%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	52.69%	0
9	306.2 Lake, River & Other Intakes	0	0	0	52.69%	0
10	307.2 Wells & Springs	1,127	1,156	2,283	52.69%	1,203
11	308.2 Infiltration Galleries & Tunnels	0	0	0	52.69%	0
12	309.2 Supply Mains	1,578	63	1,641	52.69%	865
13	310.2 Power Generation Equipment	0	215	215	52.69%	113
14	311.2 Pumping Equipment	491	461	952	52.69%	502
15	339.2 Other Plant & Misc. Equipment	0	0	0	52.69%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	2,954	(1,642)	1,312	64.35%	844
19	311.3 Pumping Equipment	0	14	14	64.35%	9
20	320.3 Water Treatment Equipment	0	0	0	64.35%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	64.35%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	64.35%	0
25	311.4 Pumping Equipment	0	0	0	64.35%	0
26	330.4 Distr. Reservoirs & Standpipes	0	191	191	100.00%	191
27	331.4 Transm. & Distribution Mains	3,996	3,243	7,239	100.00%	7,239
28	333.4 Services	508	(11)	497	100.00%	497
29	334.4 Meters & Meter Installations	3,090	723	3,813	100.00%	3,813
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	0	222	222	100.00%	222
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	213	(0)	213	100.00%	213
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	194	(127)	67	100.00%	67
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	465	(275)	190	100.00%	190
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	14,617	4,233	18,849		15,968
	Composite U&U Rate				84.71%	
47	(LESS) AMORTIZATION OF CIAC	(9,143)	(3,315)	(12,458)		(10,554)
48	NET DEPRECIATION EXPENSE - WATER	5,474	917	6,391		5,414
49	Net Depr Expense Used & Useful	4,637				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Lake Josephine

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income

Florida Public Service Commission

Lake Josephine

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	5,557	1,207	5,334		12,098	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 17.27%			(921)		(921)	
5	Total Test Year Adjustments	0	0	(921)	0	(921)	
6	Adjusted Test Year (2005)	5,557	1,207	4,413	0	11,177	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	310				310	E-13
9	Payroll Tax Adjustment		473			473	B-5
10	Plant in Service Adjustment			101		101	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	310	473	101	0	884	
13	Adjusted Intermed. Year (2006)	5,867	1,680	4,514	0	12,061	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	80				80	E-13
16	Payroll Tax Adjustment		818			818	B-5
17	Plant in Service Adjustment			8,836		8,836	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	80	818	8,836	0	9,734	
20	Adjusted Projected Rate Year (2007)	5,947	2,498	13,350	0	21,795	
21	RAFTs Assoc. with Revenue Increase	10,448				10,448	B-3
22	Total Projected Rate Year (2007)	16,395	2,498	13,350	0	32,242	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Lake Josephine
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	193.06	-	-	193.06	-	1.09	210.75	400	800	400	52.69%	52.69%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	193.06	1.09	No	211	386	386	300	900	600	64.35%	64.35%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	241,200	482,400	43,200	1116.67%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Lake Josephine
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Lake Josephine

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.

Schedule: F-7 Revision 1

Page: 1 of 1

Preparer: John F. Guastella

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	547.0	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer

2

NA

*

**Morningview
Water and Sewer**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Morningview
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Present Rates	Interim Rates	Class/Meter Size	Present Rates	Interim Rates
	WATER		52.44%	SEWER		107.26%
1	Residential			Residential		
2	5/8" X 3/4"	18.31	27.91	5/8" X 3/4"	24.40	50.57
3	3/4"	27.46	41.86	3/4"	24.40	50.57
4	1"	45.79	69.80	1"	24.40	50.57
5	1-1/2"	91.57	139.59	1-1/2"	24.40	50.57
6	2"	146.51	223.34	2"	24.40	50.57
7	3"	293.03	446.70	3"	24.40	50.57
8	4"	457.84	697.94	4"	24.40	50.57
9	6"	915.71	1,395.93	6"	24.40	50.57
10	8"	1,465.13	2,233.47	8"	24.40	50.57
11	10"	2,106.12	3,210.61	10"	24.40	50.57
12	Gallorage, Block 1	3.88	5.91	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	7.57	15.69
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	18.31	27.91	5/8" X 3/4"	24.40	50.57
17	3/4"	27.46	41.86	3/4"	36.62	75.90
18	1"	45.79	69.80	1"	61.02	126.47
19	1-1/2"	91.57	139.59	1-1/2"	122.02	252.89
20	2"	146.51	223.34	2"	195.22	404.61
21	3"	293.03	446.70	3"	390.46	809.25
22	4"	457.84	697.94	4"	610.08	1,264.43
23	6"	915.71	1,395.93	6"	1,220.18	2,528.90
24	8"	1,465.13	2,233.47	8"	1,952.30	4,046.26
25	10"	2,106.12	3,210.61	10"	2,806.43	5,816.50
26	Gallorage charge	3.88	5.91	Gallorage charge	9.11	18.88
27	Fire Protection			Flat Rate		
28	2"	12.20	18.60	Res. Wastewater Only	60.75	125.91
29	3"	24.42	37.23	Sprinkler Heads	-	-
30	4"	38.14	58.14	Reuse	-	-
31	6"	76.32	116.34			
32	8"	122.09	186.12			
33	10"	175.50	267.54			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments - Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	80,382	0	0	80,382	A-5
2	Utility Land & Land Rights	882		0	882	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(31,645)	0	0	(31,645)	A-9
5	Less: CIAC	(3,789)	0	0	(3,789)	A-12
6	Accumulated Amortization of CIAC	2,348	0	0	2,348	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	4,346		0	4,346	A-1
11	Total Rate Base	52,523	0	0	52,523	
SEWER						
12	Utility Plant in Service	171,139	(21,322)	0	149,817	A-6
13	Utility Land & Land Rights	1,140		0	1,140	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(117,463)	18,897	0	(98,566)	A-10
16	Less: CIAC	(6,032)	0	0	(6,032)	A-12
17	Accumulated Amortization of CIAC	5,197	0	0	5,197	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	3,639		0	3,639	A-2
21	Total Rate Base	57,620	(2,426)	0	55,194	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
1	Utility Plant in Service	0	(21,322)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	0	18,897
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	0	(2,426)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	16,953		0	16,953	8,891	25,844	E-2w	52.44%
2 Other Revenues	45		0	45	0	45	E-2w	0.00%
3 OPERATING REVENUES	16,998	0	0	16,998	8,891	25,889		52.30%
4 Operation & Maintenance	14,865		0	14,865	131	14,996	B-5	
5 Depreciation, net of CIAC Amort.	2,371	0	0	2,371		2,371	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	2,359	0	0	2,359	400	2,759	B-15	
8 Provision for Income Taxes	(987)		0	(987)	2,731	1,744	C-1	
9 OPERATING EXPENSES	18,607	0	0	18,607	3,262	21,870		
10 NET OPERATING INCOME	(1,609)	0	0	(1,609)	5,628	4,019		
11 RATE BASE	52,523			52,523		52,523	A-1	
12 RATE OF RETURN	-3.06%			-3.06%		7.65%		
Sewer								
13 Sewer Sales Revenues	21,402		0	21,402	22,955	44,358	E-2s	107.26%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	21,402	0	0	21,402	22,955	44,358		107.26%
16 Operation & Maintenance	26,552		0	26,552	339	26,891	B-6	
17 Depreciation, net of CIAC Amort.	8,566	(1,144)	0	7,422		7,422	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	3,723	(785)	0	2,938	1,032	3,971	B-15	
20 Provision for Income Taxes	(5,942)		0	(5,942)	7,781	1,838	C-1	
21 OPERATING EXPENSES	32,899	(1,929)	0	30,970	9,152	40,122		
22 NET OPERATING INCOME	(11,496)	1,929	0	(9,568)	13,803	4,236		
23 RATE BASE	55,194			55,194		55,194	A-2	
24 RATE OF RETURN	-20.83%			-17.33%		7.67%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	(1,144)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	0	(785)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	8,891	22,955
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	131	339
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	400	1,033
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	16,998	21,402
18	Plus Required Revenue Adjustment	8,891	22,955
19	Rate Year Revenue at Proposed Rates	25,889	44,358
20			
21	Less Operating Expenses Before Income Taxes	(20,126)	(38,284)
22	Less Interest Expense	(1,243)	(1,309)
23	Taxable Income	4,520	4,765
24	Income Tax at Composite Rate of 38.58%	1,744	1,838
25	Less Income Tax at Present Rates	987	5,942
26			
27	Income Tax Adjustment	2,731	7,781

Schedule of Requested Cost of Capital

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule:

G-6

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	20,297	38.64%	6.00%	2.32%	1,218	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	30,446	57.97%	9.12%	5.29%	2,777	D-2
5	Customer Deposits	413	0.79%	6.00%	0.05%	25	D-2
6	Accumulated Deferred Income Taxes	1,367	2.60%	0.00%	0.00%	0	D-2
7	Total	52,523	100.00%		7.65%	4,019	
SEWER							
8	Long-Term Debt	21,397	38.77%	6.00%	2.33%	1,284	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	32,095	58.15%	9.12%	5.30%	2,927	D-2
12	Customer Deposits	413	0.75%	6.00%	0.04%	25	D-2
13	Accumulated Deferred Income Taxes	1,289	2.33%	0.00%	0.00%	0	D-2
14	Total	55,194	100.00%		7.67%	4,236	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	300	0.00%	0	300	0.00%	0	300	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,309	0.00%	0	11,001	0.00%	0	28,636	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,500	0.00%	0	2,500	0.00%	0	2,500	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	6,411	0.00%	0	6,411	0.00%	0	6,411	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	882	0.00%	0	882	0.00%	0	882	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	822	0.00%	0	822	0.00%	0	822	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	532	0.00%	0	3,458	0.00%	0	3,458	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	57,488	0.00%	0	57,488	0.00%	0	57,488	0.00%	0
27	331.4	Transm. & Distribution Mains	6,624	0.00%	0	7,446	0.00%	0	10,427	0.00%	0
28	333.4	Services	1,097	0.00%	0	1,097	0.00%	0	1,097	0.00%	0
29	334.4	Meters & Meter Installations	1,223	0.00%	0	2,412	0.00%	0	2,725	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	76	0.00%	0	588	0.00%	0	1,663	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	81,264		0	94,405		0	116,410		0
		Total Land and Land Rights	882		0	882		0	882		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Schedule: A-6 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	159	0.00%	0	159	0.00%	0	159	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,189	0.00%	0	4,189	0.00%	0	4,189	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	3,097	0.00%	0	5,115	0.00%	0	13,354	0.00%	0
10	361.2	Collection Sewers - Gravity	11,399	0.00%	0	11,399	0.00%	0	11,399	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	3,105	0.00%	0	3,105	0.00%	0	3,105	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	45,962	0.00%	0	45,962	0.00%	0	45,962	0.00%	0
21	371.3	Pumping Equipment	70,558	0.00%	0	70,558	0.00%	0	70,558	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	1,140	0.00%	0	1,140	0.00%	0	1,140	0.00%	0
25	354.4	Structures & Improvements	0	65.41%	0	2,308	0.00%	0	30,328	0.00%	0
26	355.4	Power Generation Equipment	0	65.41%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	32,598	65.41%	21,322	32,598	0.00%	0	32,598	0.00%	0
28	381.4	Plant Sewers	0	65.41%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	65.41%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	65.41%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	72	0.00%	0	554	0.00%	0	1,568	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	172,279		21,322	177,087		0	214,360		0
64		Total Land and Land Rights	1,140		0	1,140		0	1,140		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Morningview

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	149	0.00%	0	156	0.00%	0	164	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,691	0.00%	0	2,857	0.00%	0	3,455	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,465	0.00%	0	1,549	0.00%	0	1,632	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	4,632	0.00%	0	4,952	0.00%	0	5,273	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	499	0.00%	0	537	0.00%	0	574	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	2	0.00%	0	71	0.00%	0	178	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	17,304	0.00%	0	18,857	0.00%	0	20,411	0.00%	0
27	331.4	Transm. & Distribution Mains	4,006	0.00%	0	4,060	0.00%	0	3,904	0.00%	0
28	333.4	Services	731	0.00%	0	759	0.00%	0	786	0.00%	0
29	334.4	Meters & Meter Installations	164	0.00%	0	188	0.00%	0	73	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	2	0.00%	0	56	0.00%	0	248	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	31,645		0	34,042		0	36,698		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Morningview

Schedule: A-10 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	81	0.00%	0	85	0.00%	0	89	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	2,967	0.00%	0	3,098	0.00%	0	3,229	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	2,187	0.00%	0	2,019	0.00%	0	1,146	0.00%	0
10	361.2	Collection Sewers - Gravity	346	0.00%	0	599	0.00%	0	852	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	1,883	0.00%	0	1,964	0.00%	0	2,046	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	18,325	0.00%	0	20,645	0.00%	0	22,242	0.00%	0
21	371.3	Pumping Equipment	62,782	0.00%	0	66,704	0.00%	0	70,097	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	65.41%	0	6	0.00%	0	456	0.00%	0
26	355.4	Power Generation Equipment	0	65.41%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	28,890	65.41%	18,897	30,702	0.00%	0	32,339	0.00%	0
28	381.4	Plant Sewers	0	65.41%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	65.41%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	65.41%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	2	0.00%	0	53	0.00%	0	234	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	117,463		18,897	125,875		0	132,730		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Morningview
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	3,407	0.00%	0	3,999	0.00%	0	3,999	0.00%	0
2	Meter Fees	292	0.00%	0	368	0.00%	0	368	0.00%	0
3	Main Extension Charge	69	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	22	0.00%	0	143	0.00%	0	143	0.00%	0
5	Total Cash CIAC	3,789		0	4,956		0	4,956		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	3,789		0	4,956		0	4,956		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	5,282	0.00%	0	6,782	0.00%	0	7,682	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	74	0.00%	0	628	0.00%	0	960	0.00%	0
16	Service Installation Fees	676	0.00%	0	872	0.00%	0	990	0.00%	0
17	Total Cash CIAC	6,032		0	8,282		0	9,632		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	6,032		0	8,282		0	9,632		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Morningview
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash									
1	Water Treatment Equipment	(482)	0.00%	0	(423)	0.00%	0	(303)	0.00%	0
2	Meter Fees	2,830	0.00%	0	2,839	0.00%	0	2,858	0.00%	0
3	Main Extension Charge	0	0.00%	0	5	0.00%	0	17	0.00%	0
4	Service Installation Fees	(0)	0.00%	0	1	0.00%	0	5	0.00%	0
5	Total Cash	2,348		0	2,423		0	2,576		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	2,348		0	2,423		0	2,576		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	4,931	0.00%	0	5,246	0.00%	0	5,577	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	7	0.00%	0	23	0.00%	0
16	Service Installation Fees	266	0.00%	0	286	0.00%	0	310	0.00%	0
17	Total Cash	5,197		0	5,539		0	5,910		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	5,197		0	5,539		0	5,910		0

Net Depreciation Expense - Water
Florida Public Service Commission
Morningview
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	8	8	100.00%	8
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	100	100	100.00%	100
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	83	83	100.00%	83
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	321	321	100.00%	321
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	37	37	100.00%	37
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	17	17	100.00%	17
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,554	1,554	100.00%	1,554
27	331.4 Transm. & Distribution Mains	0	147	147	100.00%	147
28	333.4 Services	0	27	27	100.00%	27
29	334.4 Meters & Meter Installations	0	62	62	100.00%	62
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	0	14	14	100.00%	14
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	2,370	2,370		2,370
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	0	0		0
48	NET DEPRECIATION EXPENSE - WATER	0	2,371	2,371		2,371
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8)	(9)
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	4	4	100.00%	4
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	131	131	100.00%	131
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	103	103	100.00%	103
10	361.2 Collection Sewers - Gravity	0	253	253	100.00%	253
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	82	82	100.00%	82
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	2,555	2,555	100.00%	2,555
21	371.3 Pumping Equipment	0	3,923	3,923	100.00%	3,923
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	34.59%	0
26	355.4 Power Generation Equipment	0	0	0	34.59%	0
27	380.4 Treatment & Disposal Equipment	0	1,812	1,812	34.59%	627
28	381.4 Plant Sewers	0	0	0	34.59%	0
29	382.4 Outfall Sewer Lines	0	0	0	34.59%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	34.59%	0
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
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	390.71 Computer Equipment	0	13	13	100.00%	13
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	8,877	8,877		7,691
	Composite NU&U Rate				86.64%	
64	(LESS) AMORTIZATION OF CIAC	0	(311)	(311)		(269)
65	NET DEPRECIATION EXPENSE - SEWER	0	8,566	8,566		7,422
66	Net Depr Expense Used & Useful	0				

Taxes Other Than Income
Florida Public Service Commission
Morningview
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	765	471	1,123		2,359	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	765	471	1,123	0	2,359	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	39				39	E-13
9	Payroll Tax Adjustment		(54)			(54)	B-5
10	Plant in Service Adjustment			(62)		(62)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	39	(54)	(62)	0	(78)	
13	Adjusted Intermed. Year (2006)	804	417	1,061	0	2,282	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		172			172	B-5
17	Plant in Service Adjustment			390		390	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	172	390	0	561	
20	Adjusted Projected Rate Year (2007)	804	589	1,451	0	2,843	
21	RAFTs Assoc. with Revenue Increase	877				877	B-3
22	Total Projected Rate Year (2007)	1,680	589	1,451	0	3,720	
Sewer							
23	Test Year (2005) Per Books	963	708	2,052		3,723	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 38.24%			(785)		(785)	
27	Total Test Year Adjustments	0	0	(785)	0	(785)	
28	Adjusted Test Year (2005)	963	708	1,267	0	2,938	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	40				40	E-2
31	Payroll Tax Adjustment		(108)			(108)	B-6
32	Plant in Service Adjustment			(113)		(113)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	40	(108)	(113)	0	(181)	
35	Adjusted Intermed. Year (2006)	1,003	600	1,154	0	2,757	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		95			95	B-6
39	Plant in Service Adjustment			712		712	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	95	712	0	807	
42	Adjusted Projected Rate Year (2007)	1,003	695	1,866	0	3,565	
42	RAFTs Assoc. with Revenue Increase	1,406				1,406	B-3
43	Total Projected Rate Year (2007)	2,410	695	1,866	0	4,971	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	16.04	32.08	-	-	32.08	1.21	38.68	425	425	-	100.00%	100.00%	100.00%	One Well Built-Out

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	16.04	1.21	No	19	32	32	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	16,750	33,500	4,500	744.44%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Morningview

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-6

Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	6,000	1.15	6,918	20,000	34.59%	34.59%	100.00%	20,000	34.59%	34.59%	100.00%	34.59%	100.00%

* 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

Morningview

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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended		Interim T&D			
No.	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	40.5	47.6	50.9	42	113.39%	100.00%	100.00%	Built-Out

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

Sewer

2	39.5	44.3	46.6	42	105.42%	100.00%	100.00%	BuiltOut
---	------	------	------	----	---------	---------	---------	----------

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

**Picciola Island
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Picciola Island
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
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Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
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Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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CIAC by Classification	A-12, pg 1	13
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Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

(1)			(2)	(3)	(4)			(5)	(6)
Line	Class/Meter Size		Present	Interim		Class/Meter Size		Present	Interim
No.			Rates	Rates				Rates	Rates
	WATER			-6.32%		SEWER			0.00%
1	Residential					Residential			
2	5/8" X 3/4"		10.63	9.96		5/8" X 3/4"		NA	NA
3	3/4"		15.94	14.93		3/4"		NA	NA
4	1"		26.60	24.92		1"		NA	NA
5	1-1/2"		53.17	49.81		1-1/2"		NA	NA
6	2"		85.08	79.70		2"		NA	NA
7	3"		170.15	159.40		3"		NA	NA
8	4"		265.87	249.07		4"		NA	NA
9	6"		531.75	498.15		6"		NA	NA
10	8"		850.79	797.04		8"		NA	NA
11	10"		1,223.02	1,145.75		10"		NA	NA
12	Gallorage, Block 1		2.95	2.76		Gallorage cap (gallons)		NA	NA
13	Block 2		-	-		Gallorage charge		NA	NA
14	Block 3		-	-					
15	General Service					General Service			
16	5/8" X 3/4"		10.63	9.96		5/8" X 3/4"		NA	NA
17	3/4"		15.94	14.93		3/4"		NA	NA
18	1"		26.60	24.92		1"		NA	NA
19	1-1/2"		53.17	49.81		1-1/2"		NA	NA
20	2"		85.08	79.70		2"		NA	NA
21	3"		170.15	159.40		3"		NA	NA
22	4"		265.87	249.07		4"		NA	NA
23	6"		531.75	498.15		6"		NA	NA
24	8"		850.79	797.04		8"		NA	NA
25	10"		1,223.02	1,145.75		10"		NA	NA
26	Gallorage charge		2.95	2.76		Gallorage charge		NA	NA
27	Fire Protection					Flat Rate			
28	2"		7.09	6.64		Res. Wastewater Only		NA	NA
29	3"		14.18	13.28		Sprinkler Heads		NA	NA
30	4"		22.16	20.76		Reuse		NA	NA
31	6"		44.30	41.50					
32	8"		70.90	66.42					
33	10"		101.92	95.48					

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Picciola Island

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER					
1 Utility Plant in Service	121,191	(9,756)	0	111,436	A-5
2 Utility Land & Land Rights	3,481		0	3,481	A-5
3 Construction Work in Progress	0		0	0	A-1
4 Less: Accumulated Depreciation	(64,939)	7,123	0	(57,816)	A-9
5 Less: CIAC	(45,069)	0	0	(45,069)	A-12
6 Accumulated Amortization of CIAC	26,741	0	0	26,741	A-14
7 Acquisition Adjustments	0		0	0	A-1
8 Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9 Less: Advances For Construction	0		0	0	A-1
10 Working Capital Allowance	17,183		0	17,183	A-1
11 Total Rate Base	58,588	(2,633)	0	55,956	

SEWER

12 Utility Plant in Service	NA	NA	0	0	A-6
13 Utility Land & Land Rights	NA		0	0	A-6
14 Construction Work in Progress	NA		0	0	A-2
15 Less: Accumulated Depreciation	NA	NA	0	0	A-10
16 Less: CIAC	NA	NA	0	0	A-12
17 Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18 Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19 Less: Advances For Construction	NA		0	0	A-2
20 Working Capital Allowance	NA		0	0	A-2
21 Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Picciola Island
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical ☒ Projected ☐
Water ☒ Sewer ☒

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

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
1	Utility Plant in Service	(9,756)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	7,123	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(2,633)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Picciola Island

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	45,431		0	45,431	(2,870)	42,561	E-2w	-6.32%
2 Other Revenues	445		0	445	0	445	E-2w	0.00%
3 OPERATING REVENUES	45,876	0	0	45,876	(2,870)	43,006		-6.26%
4 Operation & Maintenance	31,928		0	31,928	(42)	31,886	B-5	
5 Depreciation, net of CIAC Amort.	2,013	(149)	0	1,864		1,864	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	3,877	(86)	0	3,791	(129)	3,662	B-15	
8 Provision for Income Taxes	3,307		0	3,307	(1,633)	1,674	C-1	
9 OPERATING EXPENSES	41,125	(235)	0	40,890	(1,804)	39,086		
10 NET OPERATING INCOME	4,751	235	0	4,986	(1,066)	3,920		
11 RATE BASE	55,956			55,956		55,956	A-1	
12 RATE OF RETURN	8.49%			8.91%		7.01%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Picciola Island

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(149)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(86)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(2,870)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(42)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(129)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	45,876	0
18	Plus Required Revenue Adjustment	(2,870)	0
19	Rate Year Revenue at Proposed Rates	43,006	0
20			
21	Less Operating Expenses Before Income Taxes	(37,412)	0
22	Less Interest Expense	(1,255)	0
23	Taxable Income	4,339	0
24	Income Tax at Composite Rate of 38.58%	1,674	0
25	Less Income Tax at Present Rates	(3,307)	0
26			
27	Income Tax Adjustment	(1,633)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Picciola Island

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	19,485	34.82%	6.00%	2.09%	1,169	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	29,227	52.23%	9.12%	4.76%	2,666	D-2
5	Customer Deposits	1,425	2.55%	6.00%	0.15%	85	D-2
6	Accumulated Deferred Income Taxes	5,819	10.40%	0.00%	0.00%	0	D-2
7	Total	55,956	100.00%		7.01%	3,920	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	254	0.00%	0	254	0.00%	0	254	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	10.21%	0	1,787	0.00%	0	23,554	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	10.21%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	10.21%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	5,995	10.21%	612	5,995	0.00%	0	5,995	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	10.21%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	710	10.21%	72	710	0.00%	0	710	0.00%	0
13	310.2	Power Generation Equipment	21,952	10.21%	2,241	21,952	0.00%	0	21,952	0.00%	0
14	311.2	Pumping Equipment	10,081	10.21%	1,029	10,081	0.00%	0	10,081	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	10.21%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	3,481	0.00%	0	3,481	0.00%	0	3,481	0.00%	0
18	304.3	Structures & Improvements	6,685	0.00%	0	6,685	0.00%	0	6,685	0.00%	0
19	311.3	Pumping Equipment	2,046	0.00%	0	2,046	0.00%	0	2,046	0.00%	0
20	320.3	Water Treatment Equipment	750	0.00%	0	750	0.00%	0	750	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	38,158	0.00%	0	38,158	0.00%	0	38,158	0.00%	0
27	331.4	Transm. & Distribution Mains	15,086	38.45%	5,801	20,570	38.88%	7,998	40,450	38.88%	15,727
28	333.4	Services	11,187	0.00%	0	11,187	0.00%	0	11,187	0.00%	0
29	334.4	Meters & Meter Installations	7,244	0.00%	0	7,749	0.00%	0	9,571	0.00%	0
30	335.4	Hydrants	0	38.45%	0	0	38.88%	0	0	38.88%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	719	0.00%	0	1,336	0.00%	0	1,336	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	324	0.00%	0	2,502	0.00%	0	7,078	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	124,672		9,756	135,243		7,998	183,288		15,727
		Total Land and Land Rights	3,481		0	3,481		0	3,481		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	109	0.00%	0	116	0.00%	0	122	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	10.21%	0	(516)	0.00%	0	(6,442)	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	10.21%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	10.21%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	5,761	10.21%	588	5,953	0.00%	0	6,011	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	10.21%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	252	10.21%	26	273	0.00%	0	293	0.00%	0
13	310.2	Power Generation Equipment	15,359	10.21%	1,568	16,456	0.00%	0	17,554	0.00%	0
14	311.2	Pumping Equipment	9,012	10.21%	920	9,264	0.00%	0	9,768	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	10.21%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	4,516	0.00%	0	4,720	0.00%	0	4,928	0.00%	0
19	311.3	Pumping Equipment	1,829	0.00%	0	1,880	0.00%	0	1,983	0.00%	0
20	320.3	Water Treatment Equipment	767	0.00%	0	767	0.00%	0	767	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	12,212	0.00%	0	13,244	0.00%	0	14,275	0.00%	0
27	331.4	Transm. & Distribution Mains	10,457	38.45%	4,021	10,172	38.88%	3,955	8,468	38.88%	3,292
28	333.4	Services	5,380	0.00%	0	5,659	0.00%	0	5,939	0.00%	0
29	334.4	Meters & Meter Installations	1,055	0.00%	0	626	0.00%	0	202	0.00%	0
30	335.4	Hydrants	0	38.45%	0	0	38.88%	0	0	38.88%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	(1,779)	0.00%	0	(3,275)	0.00%	0	(3,241)	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9	0.00%	0	239	0.00%	0	1,057	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	64,939		7,123	65,577		3,955	61,684		3,292
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Picciola Island

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	31,046	0.00%	0	32,769	0.00%	0	34,223	0.00%	0
2	Meter Fees	7,988	0.00%	0	8,209	0.00%	0	11,314	0.00%	0
3	Main Extension Charge	4,413	0.00%	0	5,301	0.00%	0	6,227	0.00%	0
4	Service Installation Fees	1,623	0.00%	0	2,185	0.00%	0	2,482	0.00%	0
5	Total Cash CIAC	45,069		0	48,464		0	54,245		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	45,069		0	48,464		0	54,245		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Picciola Island

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	24,885	0.00%	0	25,991	0.00%	0	27,132	0.00%	0
2	Meter Fees	1,199	0.00%	0	1,603	0.00%	0	2,072	0.00%	0
3	Main Extension Charge	569	0.00%	0	681	0.00%	0	835	0.00%	0
4	Service Installation Fees	87	0.00%	0	136	0.00%	0	195	0.00%	0
5	Total Cash	26,741		0	28,411		0	30,233		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	26,741		0	28,411		0	30,233		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Picciola Island
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	6	6	100.00%	6
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	0	0	89.79%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	89.79%	0
9	306.2 Lake, River & Other Intakes	0	0	0	89.79%	0
10	307.2 Wells & Springs	0	200	200	89.79%	179
11	308.2 Infiltration Galleries & Tunnels	0	0	0	89.79%	0
12	309.2 Supply Mains	0	20	20	89.79%	18
13	310.2 Power Generation Equipment	0	1,098	1,098	89.79%	986
14	311.2 Pumping Equipment	0	0	0	89.79%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	89.79%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	203	203	100.00%	203
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	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,031	1,031	100.00%	1,031
27	331.4 Transm. & Distribution Mains	0	351	351	61.55%	216
28	333.4 Services	0	280	280	100.00%	280
29	334.4 Meters & Meter Installations	0	362	362	100.00%	362
30	335.4 Hydrants	0	0	0	61.55%	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	24	24	100.00%	24
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	59	59	100.00%	59
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	3,633	3,633		3,363
	Composite U&U Rate				92.58%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,620)	(1,620)		(1,499)
48	NET DEPRECIATION EXPENSE - WATER	0	2,013	2,013		1,864
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Picciola Island

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Picciola Island
Docket No. 060368-WS

 Schedule Year Ended December 31 of:
 Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,064	748	1,065		3,877	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 8.07%			(86)		(86)	
5	Total Test Year Adjustments	0	0	(86)	0	(86)	
6	Adjusted Test Year (2005)	2,064	748	979	0	3,791	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	92				92	E-13
9	Payroll Tax Adjustment		(10)			(10)	B-5
10	Plant in Service Adjustment			(25)		(25)	A-5
11	Non-U&U Adjustment @ 6.08%			2		2	
12	Total 2006 Adjustments	92	(10)	(23)	0	59	
13	Adjusted Intermed. Year (2006)	2,157	737	956	0	3,850	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	75				75	E-13
16	Payroll Tax Adjustment		43			43	B-5
17	Plant in Service Adjustment			832		832	A-5
18	Non-U&U Adjustment @ 8.76%			(73)		(73)	
19	Total 2007 Adjustments	75	43	759	0	878	
20	Adjusted Projected Rate Year (2007)	2,232	781	1,715	0	4,728	
21	RAFTs Assoc. with Revenue Increase	729				729	B-3
22	Total Projected Rate Year (2007)	2,961	781	1,715	0	5,457	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Picciola Island

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	44.93	89.86	0.07	-	89.79	1.00	89.79	175	275	100	89.79%	89.79%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	44.93	1.00	No	45	90	90	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	57,119	114,237	4,500	2538.60%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Picciola Island

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Picciola Island
Docket No. 060368-WS

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

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	138.0	137.9	137.8	224	61.55%	61.55%	61.12%	

*

Sewer
2

NA

*

**Palms MHP
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Palms MHP
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
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Taxes Other Than Income	B-15, pg 1	17
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Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Palms MHP

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		205.24%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	7.56	23.08	5/8" X 3/4"	NA	NA
3	3/4"	11.36	34.67	3/4"	NA	NA
4	1"	18.91	57.72	1"	NA	NA
5	1-1/2"	37.85	115.53	1-1/2"	NA	NA
6	2"	60.54	184.79	2"	NA	NA
7	3"	121.08	369.58	3"	NA	NA
8	4"	189.20	577.51	4"	NA	NA
9	6"	378.39	1,154.99	6"	NA	NA
10	8"	605.43	1,848.00	8"	NA	NA
11	10"	870.29	2,656.45	10"	NA	NA
12	Gallorage, Block 1	4.96	15.14	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	7.56	23.08	5/8" X 3/4"	NA	NA
17	3/4"	11.36	34.67	3/4"	NA	NA
18	1"	18.91	57.72	1"	NA	NA
19	1-1/2"	37.85	115.53	1-1/2"	NA	NA
20	2"	60.54	184.79	2"	NA	NA
21	3"	121.08	369.58	3"	NA	NA
22	4"	189.20	577.51	4"	NA	NA
23	6"	378.39	1,154.99	6"	NA	NA
24	8"	605.43	1,848.00	8"	NA	NA
25	10"	870.29	2,656.45	10"	NA	NA
26	Gallorage charge	4.96	15.14	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	5.06	15.44	Res. Wastewater Only	NA	NA
29	3"	10.09	30.80	Sprinkler Heads	NA	NA
30	4"	15.76	48.11	Reuse	NA	NA
31	6"	31.53	96.24			
32	8"	50.46	154.02			
33	10"	72.52	221.36			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments - Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	108,166	(2,030)	0	106,136	A-5
2	Utility Land & Land Rights	1,360		0	1,360	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(47,263)	1,333	0	(45,930)	A-9
5	Less: CIAC	(4,396)	0	0	(4,396)	A-12
6	Accumulated Amortization of CIAC	2,405	0	0	2,405	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	6,276		0	6,276	A-1
11	Total Rate Base	66,548	(697)	0	65,851	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(2,030)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	1,333	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(697)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	10,609		0	10,609	21,773	32,381	E-2w	205.24%
2 Other Revenues	45		0	45	0	45	E-2w	0.00%
3 OPERATING REVENUES	10,654	0	0	10,654	21,773	32,426		204.37%
4 Operation & Maintenance	17,806		0	17,806	322	18,128	B-5	
5 Depreciation, net of CIAC Amort.	4,096	(43)	0	4,053		4,053	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	2,131	(21)	0	2,110	979	3,089	B-15	
8 Provision for Income Taxes	(5,109)		0	(5,109)	7,278	2,169	C-1	
9 OPERATING EXPENSES	18,924	(64)	0	18,860	8,579	27,439		
10 NET OPERATING INCOME	(8,271)	64	0	(8,206)	13,194	4,987		
11 RATE BASE	65,851			65,851		65,851	A-1	
12 RATE OF RETURN	-12.56%			-12.46%		7.57%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(43)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(21)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	21,773	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	322	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	980	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	10,654	0
18	Plus Required Revenue Adjustment	21,773	0
19	Rate Year Revenue at Proposed Rates	32,426	0
20			
21	Less Operating Expenses Before Income Taxes	(25,270)	0
22	Less Interest Expense	(1,533)	0
23	Taxable Income	5,623	0
24	Income Tax at Composite Rate of 38.58%	2,169	0
25	Less Income Tax at Present Rates	5,109	0
26			
27	Income Tax Adjustment	7,278	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	25,249	38.34%	6.00%	2.30%	1,515	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	37,874	57.51%	9.12%	5.25%	3,454	D-2
5	Customer Deposits	307	0.47%	6.00%	0.03%	18	D-2
6	Accumulated Deferred Income Taxes	2,421	3.68%	0.00%	0.00%	0	D-2
7	Total	65,851	100.00%		7.57%	4,987	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palms MHP

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	389	0.00%	0	389	0.00%	0	389	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	4,623	0.00%	0	4,623	0.00%	0	4,623	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,000	0.00%	0	2,000	0.00%	0	2,000	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	8,490	0.00%	0	8,490	0.00%	0	8,490	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,360	0.00%	0	1,360	0.00%	0	1,360	0.00%	0
18	304.3	Structures & Improvements	922	0.00%	0	6,886	0.00%	0	7,214	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	57,204	0.00%	0	58,359	0.00%	0	72,218	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	24,442	0.00%	0	24,442	0.00%	0	24,442	0.00%	0
27	331.4	Transm. & Distribution Mains	5,895	34.43%	2,030	6,717	0.00%	0	9,698	0.00%	0
28	333.4	Services	1,210	0.00%	0	1,210	0.00%	0	1,210	0.00%	0
29	334.4	Meters & Meter Installations	2,855	0.00%	0	3,114	0.00%	0	3,951	0.00%	0
30	335.4	Hydrants	0	34.43%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	135	0.00%	0	1,041	0.00%	0	2,945	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	109,526		2,030	118,631		0	138,541		0
		Total Land and Land Rights	1,360		0	1,360		0	1,360		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Palms MHP

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palms MHP

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	189	0.00%	0	198	0.00%	0	208	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,130	0.00%	0	2,271	0.00%	0	2,415	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,324	0.00%	0	1,390	0.00%	0	1,457	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	(2,084)	0.00%	0	(1,659)	0.00%	0	(1,235)	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	(311)	0.00%	0	(3,953)	0.00%	0	(3,829)	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	34,822	0.00%	0	36,609	0.00%	0	29,789	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,341	0.00%	0	7,001	0.00%	0	7,662	0.00%	0
27	331.4	Transm. & Distribution Mains	3,871	34.43%	1,333	3,908	0.00%	0	3,736	0.00%	0
28	333.4	Services	838	0.00%	0	869	0.00%	0	899	0.00%	0
29	334.4	Meters & Meter Installations	140	0.00%	0	213	0.00%	0	391	0.00%	0
30	335.4	Hydrants	0	34.43%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	4	0.00%	0	99	0.00%	0	440	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	47,263		1,333	46,948		0	41,934		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Palms MHP

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palms MHP

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	3,687	0.00%	0	3,687	0.00%	0	3,687	0.00%	0
2	Meter Fees	120	0.00%	0	120	0.00%	0	120	0.00%	0
3	Main Extension Charge	446	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	143	0.00%	0	143	0.00%	0	143	0.00%	0
5	Total Cash CIAC	4,396		0	4,396		0	4,396		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	4,396		0	4,396		0	4,396		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palms MHP

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

(1)		(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)			(10)		
		Historical Base Year 2005									Intermediate Year 2006									Projected rate Year 2007								
Line		Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful			Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount		Balance	%	Amount
WATER																												
Cash																												
1	Water Treatment Equipment	2,393	0.00%	0		2,537	0.00%	0		2,681	0.00%	0		2,681	0.00%	0		2,681	0.00%	0		2,681	0.00%	0		2,681	0.00%	0
2	Meter Fees	(15)	0.00%	0		(9)	0.00%	0		(3)	0.00%	0		(3)	0.00%	0		(3)	0.00%	0		(3)	0.00%	0		(3)	0.00%	0
3	Main Extension Charge	20	0.00%	0		30	0.00%	0		41	0.00%	0		41	0.00%	0		41	0.00%	0		41	0.00%	0		41	0.00%	0
4	Service Installation Fees	8	0.00%	0		11	0.00%	0		15	0.00%	0		15	0.00%	0		15	0.00%	0		15	0.00%	0		15	0.00%	0
5	Total Cash	2,405		0		2,569		0		2,735		0		2,735		0		2,735		0		2,735		0		2,735		0
Property																												
6	Dist Reservoirs & Standpipes	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0
11	Total Property	0		0		0		0		0		0		0		0		0		0		0		0		0		0
12	Total Water	2,405		0		2,569		0		2,735		0		2,735		0		2,735		0		2,735		0		2,735		0
SEWER																												
Cash																												
13	Treatment & Disposal Equipment	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0
14	Other	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0
15	Main Extension Charge	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0
16	Service Installation Fees	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0
17	Total Cash	0		0		0		0		0		0		0		0		0		0		0		0		0		0
Property																												
18	Structures & Improvements	0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		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		0	0.00%	0		0	0.00%	0		0	0.00%	0		0	0.00%	0
27	Total Property	0		0		0		0		0		0		0		0		0		0		0		0		0		0
28	Total Sewer	0		0		0		0		0		0		0		0		0		0		0		0		0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Palms MHP
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(7)	(8)	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %		
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%		0
3	302.1 Franchises	0	10	10	100.00%		10
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%		0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%		0
7	304.2 Structures & Improvements	0	140	140	100.00%		140
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	67	67	100.00%		67
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%		0
12	309.2 Supply Mains	0	0	0	100.00%		0
13	310.2 Power Generation Equipment	0	0	0	100.00%		0
14	311.2 Pumping Equipment	0	425	425	100.00%		425
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%		0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%		0
18	304.3 Structures & Improvements	0	30	30	100.00%		30
19	311.3 Pumping Equipment	0	0	0	100.00%		0
20	320.3 Water Treatment Equipment	0	2,600	2,600	100.00%		2,600
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%		0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%		0
24	304.4 Structures & Improvements	0	0	0	100.00%		0
25	311.4 Pumping Equipment	0	0	0	100.00%		0
26	330.4 Distr. Reservoirs & Standpipes	0	661	661	100.00%		661
27	331.4 Transm. & Distribution Mains	0	131	131	65.57%		86
28	333.4 Services	0	30	30	100.00%		30
29	334.4 Meters & Meter Installations	0	143	143	100.00%		143
30	335.4 Hydrants	0	0	0	65.57%		0
31	336.4 Backflow Prevention	0	0	0	100.00%		0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%		0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%		0
35	304.5 Structures & Improvements	0	0	0	100.00%		0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%		0
37	340.51 Computer Equipment	0	24	24	100.00%		24
38	341.5 Transportation Equipment	0	0	0	100.00%		0
39	342.5 Stores Equipment	0	0	0	100.00%		0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%		0
41	344.5 Laboratory Equipment	0	0	0	100.00%		0
42	345.5 Power Operated Equipment	0	0	0	100.00%		0
43	346.5 Communication Equipment	0	0	0	100.00%		0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%		0
45	348.5 Other Tangible Plant	0	0	0	100.00%		0
46	TOTAL DEPRECIATION EXPENSE	0	4,260	4,260			4,215
	Composite U&U Rate				98.94%		
47	(LESS) AMORTIZATION OF CIAC	0	(164)	(164)			(163)
48	NET DEPRECIATION EXPENSE - WATER	0	4,096	4,096			4,053
49	Net Depr Expense Used & Useful	0					

Net Depreciation Expense - Sewer

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	479	550	1,101		2,131	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 1.88%			(21)		(21)	
5	Total Test Year Adjustments	0	0	(21)	0	(21)	
6	Adjusted Test Year (2005)	479	550	1,081	0	2,110	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	11				11	E-13
9	Payroll Tax Adjustment		40			40	B-5
10	Plant in Service Adjustment			(86)		(86)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	11	40	(86)	0	(35)	
13	Adjusted Intermed. Year (2006)	491	590	994	0	2,075	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		124			124	B-5
17	Plant in Service Adjustment			895		895	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	124	895	0	1,019	
20	Adjusted Projected Rate Year (2007)	491	714	1,889	0	3,094	
21	RAFs Assoc. with Revenue Increase	1,655				1,655	B-3
22	Total Projected Rate Year (2007)	2,146	714	1,889	0	4,749	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

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

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	11.25	22.50	3.50	-	19.00	1.00	19.00	130	130	-	100.00%	100.00%	100.00%	One Well

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	11.25	1.00	No	11	23	23	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	14,390	28,780	1,350	2131.85%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Palms MHP

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Palms MHP

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.

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	59.0	57.1	56.4	87	65.57%	65.57%	100.00%	

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

Sewer

2

NA

*

**Quail Ridge
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Quail Ridge
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Quail Ridge

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		-23.76%			0.00%
1	Residential			SEWER		
2	5/8" X 3/4"	21.86	16.67	Residential		
3	3/4"	32.81	25.02	5/8" X 3/4"	NA	NA
4	1"	54.68	41.69	3/4"	NA	NA
5	1-1/2"	109.35	83.37	1"	NA	NA
6	2"	174.98	133.41	1-1/2"	NA	NA
7	3"	349.93	266.80	2"	NA	NA
8	4"	546.77	416.87	3"	NA	NA
9	6"	1,093.55	833.75	4"	NA	NA
10	8"	1,749.66	1,333.99	6"	NA	NA
11	10"	2,515.16	1,917.62	8"	NA	NA
12	Gallorage, Block 1	3.52	2.68	10"	NA	NA
13	Block 2	-	-	Gallorage cap (gallons)	NA	NA
14	Block 3	-	-	Gallorage charge	NA	NA
15	General Service			General Service		
16	5/8" X 3/4"	21.86	16.67	5/8" X 3/4"	NA	NA
17	3/4"	32.81	25.02	3/4"	NA	NA
18	1"	54.68	41.69	1"	NA	NA
19	1-1/2"	109.35	83.37	1-1/2"	NA	NA
20	2"	174.98	133.41	2"	NA	NA
21	3"	349.93	266.80	3"	NA	NA
22	4"	546.77	416.87	4"	NA	NA
23	6"	1,093.55	833.75	6"	NA	NA
24	8"	1,749.66	1,333.99	8"	NA	NA
25	10"	2,515.16	1,917.62	10"	NA	NA
26	Gallorage charge	3.52	2.68	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	14.59	11.12	Res. Wastewater Only	NA	NA
29	3"	29.16	22.23	Sprinkler Heads	NA	NA
30	4"	45.57	34.74	Reuse	NA	NA
31	6"	91.11	69.46			
32	8"	145.81	111.17			
33	10"	209.62	159.82			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments 'Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	156,704	0	0	156,704	A-5
2	Utility Land & Land Rights	3,804		0	3,804	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(40,593)	0	0	(40,593)	A-9
5	Less: CIAC	(94,774)	0	0	(94,774)	A-12
6	Accumulated Amortization of CIAC	12,320	0	0	12,320	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	5,590		0	5,590	A-1
11	Total Rate Base	43,052	0	0	43,052	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line	Description	Interim	Interim
No.		Water	Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	0	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	0	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Test Year	Adjusted for Non-U&U	Adjustments	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water									
1 Water Sales Revenues	38,695			0	38,695	(9,193)	29,502	E-2w	-23.76%
2 Other Revenues	660			0	660	0	660	E-2w	0.00%
3 OPERATING REVENUES	39,355	0		0	39,355	(9,193)	30,162		-23.36%
4 Operation & Maintenance	21,112			0	21,112	(136)	20,976	B-5	
5 Depreciation, net of CIAC Amort.	660	0		0	660		660	B-13	
6 Amortization	0			0	0		0		
7 Taxes Other Than Income	4,545	0		0	4,545	(413)	4,131	B-15	
8 Provision for Income Taxes	5,842			0	5,842	(4,527)	1,315	C-1	
9 OPERATING EXPENSES	32,159	0		0	32,159	(5,076)	27,083		
10 NET OPERATING INCOME	7,196	0		0	7,196	(4,117)	3,079		
11 RATE BASE	43,052				43,052		43,052	A-1	
12 RATE OF RETURN	16.72%				16.72%		7.15%		
Sewer									
13 Sewer Sales Revenues	NA			0	0	0	0	E-2s	0.00%
14 Other Revenues	NA			0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0		0	0	0	0		0.00%
16 Operation & Maintenance	NA			0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA		0	NA		0	B-14	
18 Amortization	NA			0	0		0		
19 Taxes Other Than Income	NA	NA		0	NA	0	0	B-15	
20 Provision for Income Taxes	NA			0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0		0	0	0	0		
22 NET OPERATING INCOME	0	0		0	0	0	0		
23 RATE BASE	NA				0		0	A-2	
24 RATE OF RETURN	NA				NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	0	NA
6	For details see schedule B-15		

UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS

7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(9,193)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(136)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(414)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	39,355	0
18	Plus Required Revenue Adjustment	(9,193)	0
19	Rate Year Revenue at Proposed Rates	30,162	0
20			
21	Less Operating Expenses Before Income Taxes	(25,768)	0
22	Less Interest Expense	(985)	0
23	Taxable Income	3,410	0
24	Income Tax at Composite Rate of 38.58%	1,315	0
25	Less Income Tax at Present Rates	(5,842)	0
26			
27	Income Tax Adjustment	(4,527)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	15,311	35.56%	6.00%	2.13%	919	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	22,966	53.35%	9.12%	4.87%	2,095	D-2
5	Customer Deposits	1,103	2.56%	6.00%	0.15%	66	D-2
6	Accumulated Deferred Income Taxes	3,671	8.53%	0.00%	0.00%	0	D-2
7	Total	43,052	100.00%		7.15%	3,079	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Quail Ridge
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	3,804	0.00%	0	3,804	0.00%	0	3,804	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	1,535	0.00%	0	19,959	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	14,810	0.00%	0	14,810	0.00%	0	14,810	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	23,088	0.00%	0	23,088	0.00%	0	23,088	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	423	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,028	0.00%	0	1,566	0.00%	0	8,028	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	27,428	0.00%	0	27,428	0.00%	0	49,408	0.00%	0
27	331.4	Transm. & Distribution Mains	69,650	0.00%	0	71,022	0.00%	0	75,993	0.00%	0
28	333.4	Services	9,182	0.00%	0	9,182	0.00%	0	9,182	0.00%	0
29	334.4	Meters & Meter Installations	3,843	0.00%	0	4,186	0.00%	0	5,395	0.00%	0
30	335.4	Hydrants	6,660	0.00%	0	6,660	0.00%	0	6,660	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	811	0.00%	0	811	0.00%	0	811	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	205	0.00%	0	1,578	0.00%	0	4,465	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	160,508		0	165,671		0	222,026		0
		Total Land and Land Rights	3,804		0	3,804		0	3,804		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Quail Ridge

Schedule: A-6 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Quail Ridge

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	4	0.00%	0	364	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	7,533	0.00%	0	8,026	0.00%	0	8,520	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	7,516	0.00%	0	7,782	0.00%	0	8,863	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	5	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	(2,814)	0.00%	0	(2,766)	0.00%	0	(2,535)	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	13,790	0.00%	0	14,532	0.00%	0	13,220	0.00%	0
27	331.4	Transm. & Distribution Mains	11,070	0.00%	0	12,476	0.00%	0	13,578	0.00%	0
28	333.4	Services	1,333	0.00%	0	1,562	0.00%	0	1,792	0.00%	0
29	334.4	Meters & Meter Installations	715	0.00%	0	313	0.00%	0	63	0.00%	0
30	335.4	Hydrants	850	0.00%	0	998	0.00%	0	1,146	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	595	0.00%	0	602	0.00%	0	633	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	5	0.00%	0	151	0.00%	0	667	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	40,593		0	43,680		0	46,315		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Quail Ridge

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Quail Ridge
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash CIAC:									
1	Water Treatment Equipment	32,488	0.00%	0	39,058	0.00%	0	40,027	0.00%	0
2	Meter Fees	11,892	0.00%	0	12,646	0.00%	0	15,105	0.00%	0
3	Main Extension Charge	2,758	0.00%	0	4,632	0.00%	0	5,249	0.00%	0
4	Service Installation Fees	5,571	0.00%	0	8,635	0.00%	0	8,832	0.00%	0
5	Total Cash CIAC	52,709		0	64,971		0	69,213		0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	26,326	0.00%	0	26,326	0.00%	0	26,326	0.00%	0
8	Services	9,080	0.00%	0	9,080	0.00%	0	9,080	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	6,660	0.00%	0	6,660	0.00%	0	6,660	0.00%	0
11	Total Property CIAC	42,066		0	42,066		0	42,066		0
12	Total Water CIAC	94,774		0	107,036		0	111,279		0
SEWER										
	Cash CIAC:									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Quail Ridge

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	2,996	0.00%	0	3,960	0.00%	0	5,361	0.00%	0
2	Meter Fees	3,070	0.00%	0	3,691	0.00%	0	4,369	0.00%	0
3	Main Extension Charge	120	0.00%	0	209	0.00%	0	340	0.00%	0
4	Service Installation Fees	81	0.00%	0	277	0.00%	0	496	0.00%	0
5	Total Cash	6,268		0	8,136		0	10,565		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	3,690	0.00%	0	4,317	0.00%	0	4,928	0.00%	0
8	Services	1,476	0.00%	0	1,816	0.00%	0	2,043	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	887	0.00%	0	1,035	0.00%	0	1,183	0.00%	0
11	Total Property	6,052		0	7,168		0	8,154		0
12	Total Water	12,320		0	15,305		0	18,719		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Quail Ridge
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(8) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	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	494	494	100.00%	494
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	47	47	100.00%	47
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	741	741	100.00%	741
27	331.4 Transm. & Distribution Mains	0	1,548	1,548	100.00%	1,548
28	333.4 Services	0	230	230	100.00%	230
29	334.4 Meters & Meter Installations	0	192	192	100.00%	192
30	335.4 Hydrants	0	148	148	100.00%	148
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	37	37	100.00%	37
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	3,436	3,436		3,436
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	0	(2,776)	(2,776)		(2,776)
48	NET DEPRECIATION EXPENSE - WATER	0	660	660		660
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Quail Ridge
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,771	594	2,180		4,545	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	1,771	594	2,180	0	4,545	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	82				82	E-13
9	Payroll Tax Adjustment		81			81	B-5
10	Plant in Service Adjustment			(335)		(335)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	82	81	(335)	0	(172)	
13	Adjusted Intermed. Year (2006)	1,853	675	1,845	0	4,373	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	86				86	E-13
16	Payroll Tax Adjustment		144			144	B-5
17	Plant in Service Adjustment			524		524	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	86	144	524	0	754	
20	Adjusted Projected Rate Year (2007)	1,939	820	2,369	0	5,127	
21	RAFTs Assoc. with Revenue Increase	457				457	B-3
22	Total Projected Rate Year (2007)	2,395	820	2,369	0	5,584	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Quail Ridge

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	25.00	50.00	-	-	50.00	1.43	71.43	650	650	-	100.00%	100.00%	100.00%	One Well Built-Out

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	25.00	1.43	500.00	536	50	536	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	30,400	60,800	5,850	1039.32%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Quail Ridge

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Quail Ridge
Docket No. 060368-WS

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

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	80.5	110.4	123.7	104	106.18%	100.00%	100.00%	Built-Out

* Continued growth increases the ratio of ERC's to total lots beyond 80%. To account for economies of scale all facilities and assets are considered 100% Used and Useful.

Sewer
2

NA

*

**Skycrest
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Skycrest
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		-10.65%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	14.45	12.91	5/8" X 3/4"	NA	NA
3	3/4"	21.69	19.38	3/4"	NA	NA
4	1"	36.13	32.28	1"	NA	NA
5	1-1/2"	72.27	64.57	1-1/2"	NA	NA
6	2"	115.64	103.32	2"	NA	NA
7	3"	231.28	206.65	3"	NA	NA
8	4"	361.36	322.87	4"	NA	NA
9	6"	722.72	645.74	6"	NA	NA
10	8"	1,156.36	1,033.20	8"	NA	NA
11	10"	1,662.26	1,485.21	10"	NA	NA
12	Gallorage, Block 1	4.23	3.78	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	14.45	12.91	5/8" X 3/4"	NA	NA
17	3/4"	21.69	19.38	3/4"	NA	NA
18	1"	36.13	32.28	1"	NA	NA
19	1-1/2"	72.27	64.57	1-1/2"	NA	NA
20	2"	115.64	103.32	2"	NA	NA
21	3"	231.28	206.65	3"	NA	NA
22	4"	361.36	322.87	4"	NA	NA
23	6"	722.72	645.74	6"	NA	NA
24	8"	1,156.36	1,033.20	8"	NA	NA
25	10"	1,662.26	1,485.21	10"	NA	NA
26	Gallorage charge	4.23	3.78	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	9.63	8.60	Res. Wastewater Only	NA	NA
29	3"	19.27	17.22	Sprinkler Heads	NA	NA
30	4"	30.12	26.91	Reuse	NA	NA
31	6"	60.22	53.81			
32	8"	96.37	86.11			
33	10"	138.53	123.78			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	153,941	(48,007)	0	105,935	A-5
2	Utility Land & Land Rights	431		0	431	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(27,961)	7,278	0	(20,683)	A-9
5	Less: CIAC	(18,835)	0	0	(18,835)	A-12
6	Accumulated Amortization of CIAC	8,010	0	0	8,010	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	12,441		0	12,441	A-1
11	Total Rate Base	128,028	(40,729)	0	87,300	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
1	Utility Plant in Service	(48,007)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	7,278	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(40,729)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	49,581		0	49,581	(5,281)	44,300	E-2w	-10.65%
2 Other Revenues	545		0	545	0	545	E-2w	0.00%
3 OPERATING REVENUES	50,126	0	0	50,126	(5,281)	44,845		-10.54%
4 Operation & Maintenance	28,703		0	28,703	(78)	28,625	B-5	
5 Depreciation, net of CIAC Amort.	4,878	(1,892)	0	2,986		2,986	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	4,862	(635)	0	4,227	(237)	3,989	B-15	
8 Provision for Income Taxes	5,954		0	5,954	(3,172)	2,782	C-1	
9 OPERATING EXPENSES	44,397	(2,527)	0	41,869	(3,488)	38,382		
10 NET OPERATING INCOME	5,729	2,527	0	8,256	(1,793)	6,463		
11 RATE BASE	87,300			87,300		87,300	A-1	
12 RATE OF RETURN	6.56%			9.46%		7.40%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(1,892)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(635)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	(5,281)	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	(78)	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	(238)	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	50,126	0
18	Plus Required Revenue Adjustment	(5,281)	0
19	Rate Year Revenue at Proposed Rates	44,845	0
20			
21	Less Operating Expenses Before Income Taxes	(35,600)	0
22	Less Interest Expense	(2,033)	0
23	Taxable Income	7,212	0
24	Income Tax at Composite Rate of 38.58%	2,782	0
25	Less Income Tax at Present Rates	(5,954)	0
26			
27	Income Tax Adjustment	(3,172)	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐

Water ☒ Sewer ☒

Schedule:

G-6

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	32,384	37.10%	6.00%	2.23%	1,943	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	48,577	55.64%	9.12%	5.07%	4,430	D-2
5	Customer Deposits	1,496	1.71%	6.00%	0.10%	90	D-2
6	Accumulated Deferred Income Taxes	4,843	5.55%	0.00%	0.00%	0	D-2
7	Total	87,300	100.00%		7.40%	6,463	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Skycrest

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	498	0.00%	0	498	0.00%	0	498	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	19,187	62.98%	12,084	21,033	0.00%	0	43,515	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	62.98%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	62.98%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,763	62.98%	1,110	1,763	0.00%	0	1,763	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	62.98%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,270	62.98%	800	1,270	0.00%	0	1,270	0.00%	0
13	310.2	Power Generation Equipment	34,446	62.98%	21,694	34,446	0.00%	0	34,446	0.00%	0
14	311.2	Pumping Equipment	19,559	62.98%	12,318	19,559	0.00%	0	19,559	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	62.98%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	431	0.00%	0	431	0.00%	0	431	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	805	0.00%	0	822	0.00%	0	822	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	26,307	0.00%	0	26,307	0.00%	0	26,307	0.00%	0
27	331.4	Transm. & Distribution Mains	36,761	0.00%	0	37,583	0.00%	0	40,564	0.00%	0
28	333.4	Services	4,007	0.00%	0	4,007	0.00%	0	4,007	0.00%	0
29	334.4	Meters & Meter Installations	6,227	0.00%	0	6,492	0.00%	0	7,393	0.00%	0
30	335.4	Hydrants	2,341	0.00%	0	2,341	0.00%	0	2,341	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	500	0.00%	0	1,083	0.00%	0	1,083	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	270	0.00%	0	2,082	0.00%	0	5,890	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	154,372		48,007	159,718		0	189,890		0
		Total Land and Land Rights	431		0	431		0	431		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Skycrest

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Skycrest

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	284	0.00%	0	297	0.00%	0	309	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,218	62.98%	2,027	3,693	0.00%	0	3,249	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	62.98%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	62.98%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	852	62.98%	536	910	0.00%	0	969	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	62.98%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	382	62.98%	241	419	0.00%	0	455	0.00%	0
13	310.2	Power Generation Equipment	333	62.98%	210	2,056	0.00%	0	3,778	0.00%	0
14	311.2	Pumping Equipment	6,770	62.98%	4,264	7,748	0.00%	0	8,726	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	62.98%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	649	0.00%	0	646	0.00%	0	683	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	(1,753)	0.00%	0	(1,042)	0.00%	0	(331)	0.00%	0
27	331.4	Transm. & Distribution Mains	13,154	0.00%	0	13,884	0.00%	0	14,428	0.00%	0
28	333.4	Services	1,850	0.00%	0	1,950	0.00%	0	2,051	0.00%	0
29	334.4	Meters & Meter Installations	2,420	0.00%	0	2,473	0.00%	0	2,091	0.00%	0
30	335.4	Hydrants	935	0.00%	0	987	0.00%	0	1,039	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	(1,142)	0.00%	0	(2,453)	0.00%	0	(2,425)	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	199	0.00%	0	879	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	27,961		7,278	31,767		0	35,900		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Skycrest

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Skycrest
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

The projected year's anticipated, provide breakdown for each year, base year, and intermediate year.										
Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	6,804	0.00%	0	6,804	0.00%	0	6,804	0.00%	0
2	Meter Fees	1,415	0.00%	0	1,435	0.00%	0	1,435	0.00%	0
3	Main Extension Charge	717	0.00%	0	717	0.00%	0	717	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	8,936		0	8,957		0	8,957		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	6,341	0.00%	0	6,341	0.00%	0	6,341	0.00%	0
8	Services	1,217	0.00%	0	1,217	0.00%	0	1,217	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	2,341	0.00%	0	2,341	0.00%	0	2,341	0.00%	0
11	Total Property CIAC	9,899		0	9,899		0	9,899		0
12	Total Water CIAC	18,835		0	18,856		0	18,856		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Skycrest

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash									
1	Water Treatment Equipment	2,003	0.00%	0	2,253	0.00%	0	2,504	0.00%	0
2	Meter Fees	289	0.00%	0	361	0.00%	0	432	0.00%	0
3	Main Extension Charge	60	0.00%	0	76	0.00%	0	95	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	2,352		0	2,689		0	3,031		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	3,618	0.00%	0	3,769	0.00%	0	3,916	0.00%	0
8	Services	723	0.00%	0	768	0.00%	0	799	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	1,318	0.00%	0	1,370	0.00%	0	1,422	0.00%	0
11	Total Property	5,658		0	5,907		0	6,137		0
12	Total Water	8,010		0	8,597		0	9,167		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Skycrest
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	12	12	100.00%	12
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	581	581	37.02%	215
8	305.2 Collect. & Impound Reservoirs	0	0	0	37.02%	0
9	306.2 Lake, River & Other Intakes	0	0	0	37.02%	0
10	307.2 Wells & Springs	0	59	59	37.02%	22
11	308.2 Infiltration Galleries & Tunnels	0	0	0	37.02%	0
12	309.2 Supply Mains	0	36	36	37.02%	13
13	310.2 Power Generation Equipment	0	1,722	1,722	37.02%	638
14	311.2 Pumping Equipment	0	978	978	37.02%	362
15	339.2 Other Plant & Misc. Equipment	0	0	0	37.02%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	37	37	100.00%	37
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	711	711	100.00%	711
27	331.4 Transm. & Distribution Mains	0	817	817	100.00%	817
28	333.4 Services	0	100	100	100.00%	100
29	334.4 Meters & Meter Installations	0	312	312	100.00%	312
30	335.4 Hydrants	0	52	52	100.00%	52
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	16	16	100.00%	16
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	49	49	100.00%	49
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	5,483	5,483		3,356
	Composite U&U Rate				61.21%	
47	(LESS) AMORTIZATION OF CIAC	0	(605)	(605)		(370)
48	NET DEPRECIATION EXPENSE - WATER	0	4,878	4,878		2,986
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Skycrest

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Skycrest
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,256	575	2,031		4,862	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 31.29%			(635)		(635)	
5	Total Test Year Adjustments	0	0	(635)	0	(635)	
6	Adjusted Test Year (2005)	2,256	575	1,396	0	4,227	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	49				49	E-13
9	Payroll Tax Adjustment		38			38	B-5
10	Plant in Service Adjustment			44		44	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	49	38	44	0	131	
13	Adjusted Intermed. Year (2006)	2,305	613	1,440	0	4,358	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		77			77	B-5
17	Plant in Service Adjustment			552		552	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	77	552	0	630	
20	Adjusted Projected Rate Year (2007)	2,305	691	1,992	0	4,988	
21	RAFs Assoc. with Revenue Increase	796				796	B-3
22	Total Projected Rate Year (2007)	3,100	691	1,992	0	5,783	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	30.63	61.25	-	-	61.25	1.06	64.79	500	675	175	37.02%	37.02%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	30.63	1.06	500.00	532	61	532	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	34,240	68,480	4,500	1521.78%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Skycrest

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Skycrest

Docket No. 060368-WS

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	117.5	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer

2

NA

*

**South Seas
Sewer**

Docket No. 060368-WS

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

Lee County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

South Seas
INTERIM RATE SCHEDULES
Revision 1

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<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
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Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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Rate Schedule - Interim Rates

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

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Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		0.00%	SEWER		113.83%
1	Residential			Residential		
2	5/8" X 3/4"	NA	NA	5/8" X 3/4"	28.61	61.18
3	3/4"	NA	NA	3/4"	71.54	152.97
4	1"	NA	NA	1"	143.07	305.92
5	1-1/2"	NA	NA	1-1/2"	228.89	489.43
6	2"	NA	NA	2"	500.77	1,070.79
7	3"	NA	NA	3"	858.45	1,835.61
8	4"	NA	NA	4"	1,789.03	3,825.46
9	6"	NA	NA	6"	-	-
10	8"	NA	NA	8"	-	-
11	10"	NA	NA	10"	-	-
12	Gallage, Block 1	NA	NA	Gallage cap (gallons)	10,000	10,000
13	Block 2	NA	NA	Gallage charge	3.94	8.42
14	Block 3	NA	NA			
15	General Service			General Service		
16	5/8" X 3/4"	NA	NA	5/8" X 3/4"	28.61	61.18
17	3/4"	NA	NA	3/4"	-	-
18	1"	NA	NA	1"	71.54	152.97
19	1-1/2"	NA	NA	1-1/2"	143.07	305.92
20	2"	NA	NA	2"	228.89	489.43
21	3"	NA	NA	3"	500.77	1,070.79
22	4"	NA	NA	4"	858.45	1,835.61
23	6"	NA	NA	6"	1,789.03	3,825.46
24	8"	NA	NA	8"	-	-
25	10"	NA	NA	10"	-	-
26	Gallage charge	NA	NA	Gallage charge	4.71	10.07
27	Fire Protection			Flat Rate		
28	2"	NA	NA	Res. Wastewater Only	-	-
29	3"	NA	NA	Sprinkler Heads	-	-
30	4"	NA	NA	Reuse	3,012.01	3,012.01
31	6"	NA	NA			
32	8"	NA	NA			
33	10"	NA	NA			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	NA	NA	0	0	A-5
2	Utility Land & Land Rights	NA		0	0	A-5
3	Construction Work in Progress	NA		0	0	A-1
4	Less: Accumulated Depreciation	NA	NA	0	0	A-9
5	Less: CIAC	NA	NA	0	0	A-12
6	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
7	Acquisition Adjustments	NA		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-1
9	Less: Advances For Construction	NA		0	0	A-1
10	Working Capital Allowance	NA		0	0	A-1
11	Total Rate Base	0	0	0	0	
SEWER						
12	Utility Plant in Service	3,245,890	(1,372,510)	0	1,873,380	A-6
13	Utility Land & Land Rights	60,000		0	60,000	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(1,888,506)	913,348	0	(975,158)	A-10
16	Less: CIAC	(421,470)	0	0	(421,470)	A-12
17	Accumulated Amortization of CIAC	357,009	0	0	357,009	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	11,377		0	11,377	A-2
21	Total Rate Base	1,364,300	(459,162)	0	905,138	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
1	Utility Plant in Service	NA	(1,372,510)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	NA	913,348
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	NA	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	NA	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	0	(459,162)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	NA		0	0	0	0	B-4	0.00%
2 Other Revenues	NA		0	0	0	0	B-4	0.00%
3 OPERATING REVENUES	0	0	0	0	0	0		0.00%
4 Operation & Maintenance	NA		0	0	0	0	B-5	
5 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-13	
6 Amortization	NA		0	0		0		
7 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
8 Provision for Income Taxes	NA		0	0	0	0	C-1	
9 OPERATING EXPENSES	0	0	0	0	0	0		
10 NET OPERATING INCOME	0	0	0	0	0	0		
11 RATE BASE	NA			0		0	A-1	
12 RATE OF RETURN	NA			NA		NA		
Sewer								
13 Sewer Sales Revenues	248,198		0	248,198	282,520	530,718	B-4	113.83%
14 Other Revenues	0		0	0	0	0	B-4	0.00%
15 OPERATING REVENUES	248,198	0	0	248,198	282,520	530,718		113.83%
16 Operation & Maintenance	288,420		0	288,420	4,172	292,593	B-6	
17 Depreciation, net of CIAC Amort.	163,583	(61,593)	0	101,990		101,990	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	27,250	(5,521)	0	21,730	12,465	34,195	B-15	
20 Provision for Income Taxes	8,655		0	8,655	22,292	30,947	C-1	
21 OPERATING EXPENSES	487,909	(67,113)	0	420,796	38,930	459,725		
22 NET OPERATING INCOME	(239,712)	67,113	0	(172,598)	243,590	70,992		
23 RATE BASE	905,138			905,138		905,138	A-2	
24 RATE OF RETURN	-26.48%			-19.07%		7.84%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	NA	(61,593)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	NA	(5,521)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	0	282,520
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	0	4,172
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	0	12,713
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	0	248,198
18	Plus Required Revenue Adjustment	0	282,520
19	Rate Year Revenue at Proposed Rates	0	530,718
20			
21	Less Operating Expenses Before Income Taxes	0	(428,778)
22	Less Interest Expense	0	(21,713)
23	Taxable Income	0	80,226
24	Income Tax at Composite Rate of 38.58%	0	30,947
25	Less Income Tax at Present Rates	0	(8,655)
26			
27	Income Tax Adjustment	0	22,292

Schedule of Requested Cost of Capital

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	0	0.00%	6.00%	0.00%	0	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	0	0.00%	9.12%	0.00%	0	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7	Total	0	0.00%		0.00%	0	
SEWER							
8	Long-Term Debt	360,227	39.80%	6.00%	2.39%	21,614	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	540,341	59.70%	9.12%	5.44%	49,279	D-2
12	Customer Deposits	1,658	0.18%	6.00%	0.01%	100	D-2
13	Accumulated Deferred Income Taxes	2,912	0.32%	0.00%	0.00%	0	D-2
14	Total	905,138	100.00%		7.84%	70,992	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	0		0	0		0	0		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

South Seas

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	
1		INTANGIBLE PLANT										
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5		COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	6,143	0.00%	0	6,143	0.00%	0	6,143	0.00%	0	
8	355.2	Power Generation Equipment	1,307	0.00%	0	16,987	0.00%	0	16,987	0.00%	0	
9	360.2	Collection Sewers - Force	35,115	0.00%	0	36,569	0.00%	0	83,821	0.00%	0	
10	361.2	Collection Sewers - Gravity	19,830	0.00%	0	19,830	0.00%	0	28,292	0.00%	0	
11	362.2	Special Collecting Structures	27,832	0.00%	0	27,832	0.00%	0	27,832	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	4,765	0.00%	0	4,765	0.00%	0	4,765	0.00%	0	
14	365.2	Flow Measuring Installations	749	0.00%	0	749	0.00%	0	749	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16		SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
18	354.3	Structures & Improvements	50,446	0.00%	0	50,446	0.00%	0	50,446	0.00%	0	
19	355.3	Power Generation Equipment	5,405	0.00%	0	5,405	0.00%	0	2,400	0.00%	0	
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0	
21	371.3	Pumping Equipment	806,213	0.00%	0	417,157	0.00%	0	513,120	0.00%	0	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
23		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	60,000	0.00%	0	60,000	0.00%	0	60,000	0.00%	0	
25	354.4	Structures & Improvements	350,841	76.98%	270,077	352,033	0.00%	0	356,352	0.00%	0	
26	355.4	Power Generation Equipment	11,231	76.98%	8,646	47,292	0.00%	0	50,297	0.00%	0	
27	380.4	Treatment & Disposal Equipment	1,266,595	76.98%	975,025	1,302,577	0.00%	0	1,603,926	0.00%	0	
28	381.4	Plant Sewers	1,714	76.98%	1,319	1,714	0.00%	0	1,714	0.00%	0	
29	382.4	Outfall Sewer Lines	71,879	76.98%	55,332	71,879	0.00%	0	71,879	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	80,684	76.98%	62,111	80,684	0.00%	0	80,684	0.00%	0	
31		RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
35	371.5	Pumping Equipment	0	0.00%	0	27,966	0.00%	0	30,296	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	33,131	0.00%	0	33,131	0.00%	0	33,131	0.00%	0	
37	380.5	Treatment & Disposal Equipment	382,940	0.00%	0	382,940	0.00%	0	382,940	0.00%	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	479	0.00%	0	479	0.00%	0	479	0.00%	0	
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
44	355.6	Power Generation Equipment	403	0.00%	0	403	0.00%	0	403	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	30,296	0.00%	0	2,330	0.00%	0	0	0.00%	0	
48	375.6	Reuse Transmission & Distr. Sys.	14,379	0.00%	0	14,379	0.00%	0	14,379	0.00%	0	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
52	354.7	Structures & Improvements	9,061	0.00%	0	9,061	0.00%	0	9,061	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	139	0.00%	0	1,075	0.00%	0	3,040	0.00%	0	
55	391.7	Transportation Equipment	16,411	0.00%	0	16,444	0.00%	0	16,444	0.00%	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
57	393.7	Tools, Shop & Garage Equipment	912	0.00%	0	912	0.00%	0	912	0.00%	0	
58	394.7	Laboratory Equipment	1,037	0.00%	0	11,399	0.00%	0	11,399	0.00%	0	
59	395.7	Power Operated Equipment	1,493	0.00%	0	1,493	0.00%	0	1,493	0.00%	0	
60	396.7	Communication Equipment	1,498	0.00%	0	1,498	0.00%	0	1,498	0.00%	0	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	3,462	0.00%	0	
62	398.7	Other Tangible Plant	12,961	0.00%	0	12,961	0.00%	0	12,961	0.00%	0	
63		TOTAL	3,305,890		1,372,510	3,018,533			0	3,481,304		0
64		Total Land and Land Rights	60,000		0	60,000			0	60,000		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	333.4	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	0		0	0		0	0		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	114	0.00%	0	341	0.00%	0	568	0.00%	0
8	355.2	Power Generation Equipment	5	0.00%	0	495	0.00%	0	1,345	0.00%	0
9	360.2	Collection Sewers - Force	24,519	0.00%	0	25,802	0.00%	0	23,600	0.00%	0
10	361.2	Collection Sewers - Gravity	220	0.00%	0	660	0.00%	0	1,167	0.00%	0
11	362.2	Special Collecting Structures	2,515	0.00%	0	3,267	0.00%	0	4,018	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	1,467	0.00%	0	2,420	0.00%	0	3,373	0.00%	0
14	365.2	Flow Measuring Installations	25	0.00%	0	75	0.00%	0	125	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	5,024	0.00%	0	6,891	0.00%	0	8,757	0.00%	0
19	355.3	Power Generation Equipment	193	0.00%	0	463	0.00%	0	583	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	577,965	0.00%	0	213,583	0.00%	0	217,574	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	248,283	76.98%	191,128	260,929	0.00%	0	272,781	0.00%	0
26	355.4	Power Generation Equipment	1,303	76.98%	1,003	2,842	0.00%	0	5,356	0.00%	0
27	380.4	Treatment & Disposal Equipment	819,758	76.98%	631,049	883,421	0.00%	0	890,794	0.00%	0
28	381.4	Plant Sewers	24	76.98%	19	73	0.00%	0	122	0.00%	0
29	382.4	Outfall Sewer Lines	51,881	76.98%	39,938	54,275	0.00%	0	56,668	0.00%	0
30	389.4	Other Plant & Misc. Equipment	65,225	76.98%	50,210	70,606	0.00%	0	75,988	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	4,422	0.00%	0	5,433	0.00%	0	7,454	0.00%	0
36	374.5	Reuse Distribution Reservoirs	4,000	0.00%	0	6,209	0.00%	0	8,419	0.00%	0
37	380.5	Treatment & Disposal Equipment	68,873	0.00%	0	94,415	0.00%	0	119,957	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	16	0.00%	0	48	0.00%	0	80	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	10	0.00%	0	30	0.00%	0	50	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	1,010	0.00%	0	2,021	0.00%	0	2,021	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	1,630	0.00%	0	2,589	0.00%	0	3,548	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	1,200	0.00%	0	1,535	0.00%	0	1,871	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	4	0.00%	0	103	0.00%	0	454	0.00%	0
55	391.7	Transportation Equipment	6,367	0.00%	0	214	0.00%	0	2,956	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	29	0.00%	0	86	0.00%	0	143	0.00%	0
58	394.7	Laboratory Equipment	7	0.00%	0	455	0.00%	0	1,215	0.00%	0
59	395.7	Power Operated Equipment	522	0.00%	0	671	0.00%	0	821	0.00%	0
60	396.7	Communication Equipment	599	0.00%	0	748	0.00%	0	898	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	96	0.00%	0
62	398.7	Other Tangible Plant	1,296	0.00%	0	3,888	0.00%	0	6,481	0.00%	0
63		TOTAL	1,888,506		913,348	1,644,588		0	1,719,282		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

South Seas

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	0		0	0		0	0		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	0		0	0		0	0		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	421,470	0.00%	0	422,855	0.00%	0	422,855	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	421,470		0	422,855		0	422,855		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	421,470		0	422,855		0	422,855		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

South Seas

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.																												
(1)		(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)			(10)		
		Historical Base Year 2005						Intermediate Year 2006						Projected rate Year 2007														
Line	Description	Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful				
No.		Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount			
WATER																												
Cash																												
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
5	Total Cash	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
Property																												
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
11	Total Property	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
12	Total Water	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
SEWER																												
Cash																												
13	Treatment & Disposal Equipment	357,009	0.00%	0	380,848	0.00%	0	404,130	0.00%	0	357,009	0.00%	0	380,848	0.00%	0	404,130	0.00%	0	357,009	0.00%	0	380,848	0.00%	0			
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
17	Total Cash	357,009		0	380,848		0	404,130		0	357,009		0	380,848		0	404,130		0	357,009		0	380,848		0			
Property																												
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	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	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0			
27	Total Property	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0			
28	Total Sewer	357,009		0	380,848		0	404,130		0	357,009		0	380,848		0	404,130		0	357,009		0	380,848		0			

Net Depreciation Expense - Water

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

South Seas

Schedule: B-14 Revision 1

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	0	0	100.00%	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	1,169	(942)	227	100.00%	227	
8	355.2 Power Generation Equipment	367	(296)	71	100.00%	71	
9	360.2 Collection Sewers - Force	696	603	1,299	100.00%	1,299	
10	361.2 Collection Sewers - Gravity	0	440	440	100.00%	440	
11	362.2 Special Collecting Structures	953	(201)	751	100.00%	751	
12	363.2 Services to Customers	16	(16)	0	100.00%	0	
13	364.2 Flow Measuring Devices	0	953	953	100.00%	953	
14	365.2 Flow Measuring Installations	0	50	50	100.00%	50	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	120	(120)	0	100.00%	0	
18	354.3 Structures & Improvements	0	1,867	1,867	100.00%	1,867	
19	355.3 Power Generation Equipment	44,277	(43,994)	283	100.00%	283	
20	370.3 Receiving Wells	0	0	0	100.00%	0	
21	371.3 Pumping Equipment	0	53,116	53,116	100.00%	53,116	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	724	(724)	0	100.00%	0	
25	354.4 Structures & Improvements	70,524	(57,543)	12,981	23.02%	2,988	
26	355.4 Power Generation Equipment	41	521	562	23.02%	129	
27	380.4 Treatment & Disposal Equipment	2,394	68,074	70,468	23.02%	16,222	
28	381.4 Plant Sewers	4,486	(4,437)	49	23.02%	11	
29	382.4 Outfall Sewer Lines	0	2,394	2,394	23.02%	551	
30	389.4 Other Plant & Misc. Equipment	0	5,382	5,382	23.02%	1,239	
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	
33	354.5 Structures & Improvements	1,684	(1,684)	0	100.00%	0	
34	355.5 Power Generation Equipment	895	(895)	0	100.00%	0	
35	371.5 Pumping Equipment	21,291	(21,291)	0	100.00%	0	
36	374.5 Reuse Distribution Reservoirs	0	2,210	2,210	100.00%	2,210	
37	380.5 Treatment & Disposal Equipment	22	25,520	25,542	100.00%	25,542	
38	381.5 Plant Sewers	0	0	0	100.00%	0	
39	389.5 Other Plant & Misc. Equipment	0	32	32	100.00%	32	
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	
42	353.6 Land & Land Rights	17	(17)	0	100.00%	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	
44	355.6 Power Generation Equipment	0	20	20	100.00%	20	
45	366.6 Reuse Services	0	0	0	100.00%	0	
46	367.6 Reuse Meters & Meter Installations	335	(335)	0	100.00%	0	
47	371.6 Pumping Equipment	0	2,021	2,021	100.00%	2,021	
48	375.6 Reuse Transmission & Distr. Sys.	0	959	959	100.00%	959	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	
52	354.7 Structures & Improvements	0	335	335	100.00%	335	
53	390.7 Office Furniture & Equipment	2,696	(2,696)	0	100.00%	0	
54	390.71 Computer Equipment	0	25	25	100.00%	25	
55	391.7 Transportation Equipment	48	2,649	2,696	100.00%	2,696	
56	392.7 Stores Equipment	0	0	0	100.00%	0	
57	393.7 Tools, Shop & Garage Equipment	124	(67)	57	100.00%	57	
58	394.7 Laboratory Equipment	150	(75)	75	100.00%	75	
59	395.7 Power Operated Equipment	0	149	149	100.00%	149	
60	396.7 Communication Equipment	1,080	(930)	150	100.00%	150	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	
62	398.7 Other Tangible Plant	0	2,592	2,592	100.00%	2,592	
63	TOTAL DEPRECIATION EXPENSE	154,109	33,647	187,756			117,062
	Composite NU&U Rate					62.35%	
64	(LESS) AMORTIZATION OF CIAC	(42,894)	18,721	(24,173)			(15,071)
65	NET DEPRECIATION EXPENSE - SEWER	111,215	52,368	163,583			101,990
66	Net Depr Expense Used & Useful	69,340					

Taxes Other Than Income
Florida Public Service Commission
South Seas
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006; Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	NA	NA	NA		NA	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		NA			NA	B-5
4	Non-U&U Adjustment @ NA			NA		NA	
5	Total Test Year Adjustments	NA	NA	NA	NA	NA	
6	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	NA				NA	E-13
9	Payroll Tax Adjustment		NA			NA	B-5
10	Plant in Service Adjustment			NA		NA	A-5
11	Non-U&U Adjustment @ NA			NA		NA	
12	Total 2006 Adjustments	NA	NA	NA	NA	NA	
13	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	NA				NA	E-13
16	Payroll Tax Adjustment		NA			NA	B-5
17	Plant in Service Adjustment			NA		NA	A-5
18	Non-U&U Adjustment @ NA			NA		NA	
19	Total 2007 Adjustments	NA	NA	NA	NA	NA	
20	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
21	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
22	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	
Sewer							
23	Test Year (2005) Per Books	11,409	6,012	9,830		27,250	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 56.16%			(5,521)		(5,521)	
27	Total Test Year Adjustments	0	0	(5,521)	0	(5,521)	
28	Adjusted Test Year (2005)	11,409	6,012	4,309	0	21,730	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	206				206	E-2
31	Payroll Tax Adjustment		(476)			(476)	B-6
32	Plant in Service Adjustment			10,270		10,270	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	206	(476)	10,270	0	10,000	
35	Adjusted Intermed. Year (2006)	11,615	5,536	14,579	0	31,730	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		932			932	B-6
39	Plant in Service Adjustment			7,829		7,829	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	932	7,829	0	8,761	
42	Adjusted Projected Rate Year (2007)	11,615	6,468	22,408	0	40,491	
43	RAFTs Assoc. with Revenue Increase	22,000				22,000	B-3
44	Total Projected Rate Year (2007)	33,614	6,468	22,408	0	62,490	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description

1
NA

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
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2
NA

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
----------	--------------------------	---------------------	------------------	--------------------------------	--------------------------	----------------------------

3
NA

**Used and Useful Calculations
Sewer Treatment Plant**

South Seas

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	60,000	1.01	60,776	264,000	23.02%	23.02%	100.00%	264,000	23.02%	23.02%	100.00%	23.02%	100.00%

* 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

South Seas

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.

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
----------	-----------------------------	--------------------------------	--------------------------------	----------------------	--	--	--	---------------------

Water

1			NA					

Sewer

2	316.2	301.6	303.1	161	187.32%	100.00%	100.00%	BuiltOut
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* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

**The Woods
Water and Sewer**

Docket No. 060368-WS

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

Sumter County, Florida

Revised Submittal - Interim Rate Calculation

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

Aqua Utilities Florida, Inc.

The Woods
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
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Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		164.59%			145.09%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	16.40	43.39	5/8" X 3/4"	15.74	38.58
3	3/4"	24.62	65.14	3/4"	15.74	38.58
4	1"	41.02	108.53	1"	15.74	38.58
5	1-1/2"	82.03	217.04	1-1/2"	15.74	38.58
6	2"	131.24	347.25	2"	15.74	38.58
7	3"	262.47	694.47	3"	15.74	38.58
8	4"	410.10	1,085.08	4"	15.74	38.58
9	6"	820.25	2,170.29	6"	15.74	38.58
10	8"	1,312.36	3,472.36	8"	15.74	38.58
11	10"	-	-	10"	-	-
12	Gallage, Block 1	3.09	8.18	Gallage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallage charge	4.10	10.05
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	16.40	43.39	5/8" X 3/4"	-	-
17	3/4"	24.62	65.14	3/4"	-	-
18	1"	41.02	108.53	1"	-	-
19	1-1/2"	82.03	217.04	1-1/2"	-	-
20	2"	131.24	347.25	2"	-	-
21	3"	262.47	694.47	3"	-	-
22	4"	410.10	1,085.08	4"	-	-
23	6"	820.25	2,170.29	6"	-	-
24	8"	1,312.36	3,472.36	8"	-	-
25	10"	-	-	10"	-	-
26	Gallage charge	3.09	8.18	Gallage charge	-	-
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	-	-
29	3"	-	-	Sprinkler Heads	-	-
30	4"	-	-	Reuse	-	-
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	171,236	(2,631)	0	168,606	A-5
2	Utility Land & Land Rights	0		0	0	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(118,776)	202	0	(118,575)	A-9
5	Less: CIAC	(90,211)	0	0	(90,211)	A-12
6	Accumulated Amortization of CIAC	68,842	0	0	68,842	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	4,557		0	4,557	A-1
11	Total Rate Base	35,648	(2,429)	0	33,219	
SEWER						
12	Utility Plant in Service	113,180	(38,724)	0	74,457	A-6
13	Utility Land & Land Rights	7,500		0	7,500	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(93,173)	30,647	0	(62,527)	A-10
16	Less: CIAC	(62,450)	0	0	(62,450)	A-12
17	Accumulated Amortization of CIAC	62,450	0	0	62,450	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	11,809		0	11,809	A-2
21	Total Rate Base	39,317	(8,077)	0	31,240	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(2,631)	(38,724)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	202	30,647
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(2,429)	(8,077)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	20,918		0	20,918	34,429	55,347	E-2w	164.59%
2 Other Revenues	1,235		0	1,235	0	1,235	E-2w	0.00%
3 OPERATING REVENUES	22,153	0	0	22,153	34,429	56,582		155.41%
4 Operation & Maintenance	42,607		0	42,607	508	43,115	B-5	
5 Depreciation, net of CIAC Amort.	4,498	(36)	0	4,462		4,462	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	4,048	(68)	0	3,980	1,548	5,529	B-15	
8 Provision for Income Taxes	(11,010)		0	(11,010)	12,059	1,049	C-1	
9 OPERATING EXPENSES	40,143	(104)	0	40,039	14,115	54,154		
10 NET OPERATING INCOME	(17,990)	104	0	(17,886)	20,314	2,428		
11 RATE BASE	33,219			33,219		33,219	A-1	
12 RATE OF RETURN	-54.16%			-53.84%		7.31%		
Sewer								
13 Sewer Sales Revenues	17,123		0	17,123	24,844	41,968	E-2s	145.09%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	17,123	0	0	17,123	24,844	41,968		145.09%
16 Operation & Maintenance	34,800		0	34,800	367	35,166	B-6	
17 Depreciation, net of CIAC Amort.	807	(266)	0	541		541	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	1,931	(54)	0	1,877	1,117	2,994	B-15	
20 Provision for Income Taxes	(7,802)		0	(7,802)	8,787	985	C-1	
21 OPERATING EXPENSES	29,735	(320)	0	29,415	10,271	39,686		
22 NET OPERATING INCOME	(12,612)	320	0	(12,292)	14,573	2,282		
23 RATE BASE	31,240			31,240		31,240	A-2	
24 RATE OF RETURN	-40.37%			-39.35%		7.30%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(36)	(266)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(68)	(54)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	34,429	24,844
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	508	367
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,549	1,118
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	22,153	17,123
18	Plus Required Revenue Adjustment	34,429	24,844
19	Rate Year Revenue at Proposed Rates	56,582	41,968
20			
21	Less Operating Expenses Before Income Taxes	(53,106)	(38,701)
22	Less Interest Expense	(758)	(714)
23	Taxable Income	2,718	2,553
24	Income Tax at Composite Rate of 38.58%	1,049	985
25	Less Income Tax at Present Rates	11,010	7,802
26			
27	Income Tax Adjustment	12,059	8,787

Schedule of Requested Cost of Capital

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	12,206	36.74%	6.00%	2.20%	732	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	18,308	55.11%	9.12%	5.03%	1,670	D-2
5	Customer Deposits	429	1.29%	6.00%	0.08%	26	D-2
6	Accumulated Deferred Income Taxes	2,275	6.85%	0.00%	0.00%	0	D-2
7	Total	33,219	100.00%		7.31%	2,428	
SEWER							
8	Long-Term Debt	11,462	36.69%	6.00%	2.20%	688	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	17,194	55.04%	9.12%	5.02%	1,568	D-2
12	Customer Deposits	429	1.37%	6.00%	0.08%	26	D-2
13	Accumulated Deferred Income Taxes	2,154	6.90%	0.00%	0.00%	0	D-2
14	Total	31,240	100.00%		7.30%	2,282	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	535	0.00%	0	535	0.00%	0	535	0.00%	0
4	339.1	Other Plant & Misc. Equipment	118,617	0.00%	0	118,617	0.00%	0	118,617	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,500	0.00%	0	3,500	0.00%	0	3,500	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	125	0.00%	0	125	0.00%	0	125	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,553	0.00%	0	3,553	0.00%	0	3,553	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,032	0.00%	0	14,889	0.00%	0	26,014	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	14,148	0.00%	0	15,687	0.00%	0	34,148	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	3,358	0.00%	0	4,851	0.00%	0	4,851	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,331	0.00%	0	7,208	0.00%	0	17,731	0.00%	0
27	331.4	Transm. & Distribution Mains	4,590	57.31%	2,631	5,506	57.41%	3,161	9,454	57.41%	5,428
28	333.4	Services	626	0.00%	0	626	0.00%	0	626	0.00%	0
29	334.4	Meters & Meter installations	2,951	0.00%	0	2,798	0.00%	0	3,575	0.00%	0
30	335.4	Hydrants	0	57.31%	0	0	57.41%	0	0	57.41%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	121	0.00%	0	121	0.00%	0	121	0.00%	0
37	340.51	Computer Equipment	163	0.00%	0	1,259	0.00%	0	3,563	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	10,585	0.00%	0	15,289	0.00%	0	15,289	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	171,236		2,631	194,564		3,161	241,701		5,428
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

The Woods

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	427	0.00%	0	427	0.00%	0	427	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	56.90%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	56.90%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	56.90%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	7,875	56.90%	4,481	10,952	0.00%	0	26,336	0.00%	0
11	362.2	Special Collecting Structures	0	56.90%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	635	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	735	0.00%	0	1,061	0.00%	0	1,061	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	56.90%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	56.90%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	56.90%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	5,490	56.90%	3,124	5,490	0.00%	0	5,490	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	56.90%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	7,500	0.00%	0	7,500	0.00%	0	7,500	0.00%	0
25	354.4	Structures & Improvements	0	32.74%	0	0	0.00%	0	3,173	0.00%	0
26	355.4	Power Generation Equipment	0	32.74%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	3,455	32.74%	1,131	4,193	0.00%	0	13,055	0.00%	0
28	381.4	Plant Sewers	837	32.74%	274	837	0.00%	0	837	0.00%	0
29	382.4	Outfall Sewer Lines	0	32.74%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	90,757	32.74%	29,714	90,757	0.00%	0	90,041	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	224	0.00%	0	224	0.00%	0	224	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	100	0.00%	0	100	0.00%	0	100	0.00%	0
54	390.71	Computer Equipment	155	0.00%	0	1,192	0.00%	0	3,373	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	3,126	0.00%	0	4,024	0.00%	0	4,024	0.00%	0
63		TOTAL	120,680		38,724	126,757		0	156,275		0
64		Total Land and Land Rights	7,500		0	7,500		0	7,500		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	100	0.00%	0	113	0.00%	0	127	0.00%	0
4	339.1	Other Plant & Misc. Equipment	112,047	0.00%	0	117,978	0.00%	0	120,944	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	693	0.00%	0	818	0.00%	0	943	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	11	0.00%	0	15	0.00%	0	19	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	1,353	0.00%	0	1,562	0.00%	0	1,771	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	41	0.00%	0	291	0.00%	0	202	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	2,562	0.00%	0	3,402	0.00%	0	4,912	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	82	0.00%	0	357	0.00%	0	643	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	464	0.00%	0	612	0.00%	0	449	0.00%	0
27	331.4	Transm. & Distribution Mains	352	57.31%	202	312	57.41%	179	(97)	57.41%	(56)
28	333.4	Services	18	0.00%	0	34	0.00%	0	50	0.00%	0
29	334.4	Meters & Meter Installations	682	0.00%	0	708	0.00%	0	409	0.00%	0
30	335.4	Hydrants	0	57.31%	0	0	57.41%	0	0	57.41%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	71	0.00%	0	79	0.00%	0	87	0.00%	0
37	340.51	Computer Equipment	4	0.00%	0	120	0.00%	0	532	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	294	0.00%	0	1,275	0.00%	0	2,295	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	118,776		202	127,675		179	133,285		(56)
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	96	0.00%	0	107	0.00%	0	117	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	56.90%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	56.90%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	56.90%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	405	56.90%	230	623	0.00%	0	1,082	0.00%	0
11	362.2	Special Collecting Structures	0	56.90%	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	8	0.00%	0	35	0.00%	0	63	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	56.90%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	56.90%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	56.90%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	740	56.90%	421	1,107	0.00%	0	1,473	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	56.90%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	32.74%	0	0	0.00%	0	35	0.00%	0
26	355.4	Power Generation Equipment	0	32.74%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	691	32.74%	226	925	0.00%	0	1,525	0.00%	0
28	381.4	Plant Sewers	168	32.74%	55	224	0.00%	0	279	0.00%	0
29	382.4	Outfall Sewer Lines	0	32.74%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	90,757	32.74%	29,714	90,757	0.00%	0	90,041	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	7	0.00%	0	22	0.00%	0	37	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	60	0.00%	0	67	0.00%	0	73	0.00%	0
54	390.71	Computer Equipment	4	0.00%	0	114	0.00%	0	504	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	237	0.00%	0	624	0.00%	0	1,027	0.00%	0
63		TOTAL	93,173		30,647	94,604		0	96,257		0
64		Total Land and Land Rights	0		0	0		0	0		0

Florida Public Service Commission

Schedule: A-12 Revision 1
Page: 1 of 5
Preparer: Robert M. Griffin

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
The Woods
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.																						
Line No.	Description	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		
		Historical Base Year 2005		Historical Base Year 2005		Non-Used & Useful		Non-Used & Useful		Intermediate Year 2006		Intermediate Year 2006		Non-Used & Useful		Adjusted		Projected Rate Year 2007		Non-Used & Useful		
		Adjusted Balance		Adjusted Balance		%	Amount	Adjusted Balance		Adjusted Balance		%	Amount	Adjusted Balance		Adjusted Balance		%	Amount	Adjusted Balance		%
WATER																						
Cash CIAC:																						
1	Water Treatment Equipment	90,041	0.00%	0	90,041	0.00%	0	0	90,041	0.00%	0	0.00%	0	0	90,041	0.00%	0	0.00%	0	0	0.00%	0
2	Meter Fees	170	0.00%	0	215	0.00%	0	0	215	0.00%	0	0.00%	0	0	288	0.00%	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	90,211		0	90,256			0	90,256					0	90,329					0		
Property CIAC:																						
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0			0	0					0	0					0		
12	Total Water CIAC	90,211		0	90,256			0	90,256					0	90,329					0		
SEWER																						
Cash CIAC:																						
13	Treatment & Disposal Equipment	62,319	0.00%	0	62,631	0.00%	0	0	62,631	0.00%	0	0.00%	0	0	63,133	0.00%	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	16	0.00%	0	0	16	0.00%	0	0.00%	0	0	71	0.00%	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	131	0.00%	0	150	0.00%	0	0	150	0.00%	0	0.00%	0	0	150	0.00%	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	62,450		0	62,796			0	62,796					0	63,355					0		
Property CIAC:																						
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0	0.00%	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0			0	0					0	0					0		
28	Total Sewer CIAC	62,450		0	62,796			0	62,796					0	63,355					0		

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

In a projected year, no employee, previous breakdown for last year, base year and intermediate year base.										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	68,826	0.00%	0	72,876	0.00%	0	76,840	0.00%	0
2	Meter Fees	16	0.00%	0	28	0.00%	0	43	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	68,842		0	72,904		0	76,882		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	68,842		0	72,904		0	76,882		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	62,445	0.00%	0	62,787	0.00%	0	63,342	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	5	0.00%	0	7	0.00%	0	9	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	62,450		0	62,794		0	63,351		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	62,450		0	62,794		0	63,351		0

Net Depreciation Expense - Water
Florida Public Service Commission
The Woods
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(8) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	13	0	13	100.00%	13
4	339.1 Other Plant & Misc. Equipment	5,931	(0)	5,931	100.00%	5,931
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	125	0	125	100.00%	125
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	4	(0)	4	100.00%	4
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	209	(0)	209	100.00%	209
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	76	(0)	76	100.00%	76
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	832	(0)	832	100.00%	832
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	214	214	100.00%	214
26	330.4 Distr. Reservoirs & Standpipes	192	(0)	192	100.00%	192
27	331.4 Transm. & Distribution Mains	119	1	121	42.69%	52
28	333.4 Services	18	(2)	16	100.00%	16
29	334.4 Meters & Meter Installations	170	0	170	100.00%	170
30	335.4 Hydrants	0	0	0	42.69%	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	8	0	8	100.00%	8
37	340.51 Computer Equipment	0	29	29	100.00%	29
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	717	48	765	100.00%	765
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	8,413	291	8,704		8,635
	Composite U&U Rate				99.21%	
47	(LESS) AMORTIZATION OF CIAC	(4,569)	363	(4,206)		(4,173)
48	NET DEPRECIATION EXPENSE - WATER	3,845	653	4,498		4,462
49	Net Depr Expense Used & Useful	3,814				

Net Depreciation Expense - Sewer

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	11	11	100.00%	11
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	0	0	43.10%	0
8	355.2 Power Generation Equipment	197	(197)	0	43.10%	0
9	360.2 Collection Sewers - Force	0	0	0	43.10%	0
10	361.2 Collection Sewers - Gravity	0	197	197	43.10%	85
11	362.2 Special Collecting Structures	0	0	0	43.10%	0
12	363.2 Services to Customers	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	21	21	100.00%	21
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	43.10%	0
19	355.3 Power Generation Equipment	305	(305)	0	43.10%	0
20	370.3 Receiving Wells	0	0	0	43.10%	0
21	371.3 Pumping Equipment	0	366	366	43.10%	158
22	389.3 Other Plant & Misc. Equipment	0	0	0	43.10%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	230	(230)	0	67.26%	0
26	355.4 Power Generation Equipment	56	(56)	0	67.26%	0
27	380.4 Treatment & Disposal Equipment	0	230	230	67.26%	155
28	381.4 Plant Sewers	0	56	56	67.26%	38
29	382.4 Outfall Sewer Lines	0	0	0	67.26%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	67.26%	0
31	RECLAIMED WATER TREATMENT PLANT					
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	10	(10)	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	15	15	100.00%	15
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	7	(7)	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	7	7	100.00%	7
54	390.71 Computer Equipment	0	28	28	100.00%	28
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	325	(325)	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	325	325	100.00%	325
63	TOTAL DEPRECIATION EXPENSE	1,130	125	1,255		841
	Composite NU&U Rate				67.01%	
64	(LESS) AMORTIZATION OF CIAC	(1,140)	691	(448)		(300)
65	NET DEPRECIATION EXPENSE - SEWER	(9)	816	807		541
66	Net Depr Expense Used & Useful	(6)				

Taxes Other Than Income
Florida Public Service Commission
The Woods
Docket No. 060368-WS

 Schedule Year Ended December 31 of:
 Historical 2005; Intermed. 2006; Projected 2007

 Schedule: B-15 Revision 1
 Page: 1 of 1
 Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	997	1,705	1,346		4,048	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 5.05%			(68)		(68)	
5	Total Test Year Adjustments	0	0	(68)	0	(68)	
6	Adjusted Test Year (2005)	997	1,705	1,278	0	3,980	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	57				57	E-13
9	Payroll Tax Adjustment		(208)			(208)	B-5
10	Plant in Service Adjustment			39		39	A-5
11	Non-U&U Adjustment @ 4.19%			(2)		(2)	
12	Total 2006 Adjustments	57	(208)	37	0	(114)	
13	Adjusted Intermed. Year (2006)	1,054	1,497	1,315	0	3,866	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	15				15	E-13
16	Payroll Tax Adjustment		(504)			(504)	B-5
17	Plant in Service Adjustment			144		144	A-5
18	Non-U&U Adjustment @ 4.43%			(6)		(6)	
19	Total 2007 Adjustments	15	(504)	138	0	(351)	
20	Adjusted Projected Rate Year (2007)	1,069	993	1,453	0	3,515	
21	RAFTs Assoc. with Revenue Increase	1,493				1,493	B-3
22	Total Projected Rate Year (2007)	2,562	993	1,453	0	5,008	
Sewer							
23	Test Year (2005) Per Books	771	986	174		1,931	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 30.91%			(54)		(54)	
27	Total Test Year Adjustments	0	0	(54)	0	(54)	
28	Adjusted Test Year (2005)	771	986	120	0	1,877	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	112				112	E-2
31	Payroll Tax Adjustment		(25)			(25)	B-6
32	Plant in Service Adjustment			6		6	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	112	(25)	6	0	93	
35	Adjusted Intermed. Year (2006)	883	961	126	0	1,970	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	14				14	E-2
38	Payroll Tax Adjustment		515			515	B-6
39	Plant in Service Adjustment			851		851	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	14	515	851	0	1,380	
	Adjusted Projected Rate Year (2007)	897	1,476	977	0	3,350	
42	RAFTs Assoc. with Revenue Increase	2,043				2,043	B-3
43	Total Projected Rate Year (2007)	2,940	1,476	977	0	5,393	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

The Woods

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	9.17	18.33	-	-	18.33	1.00	18.33	100	100	-	100.00%	100.00%	100.00%	One Well

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	9.17	1.00	No	9	18	18	102	102	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	9,120	18,240	2,250	810.67%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	10,000	1.01	10,089	15,000	67.26%	67.26%	100.00%	15,000	67.26%	67.26%	100.00%	67.26%	100.00%

* 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

The Woods

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.

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) <u>Used & Useful</u> Interim	(7) Permanent*	(8) Interim Note
Water								
1	63.5	63.4	63.2	149	42.69%	42.69%	42.59%	
Sewer								
2	59.3	62.2	62.4	144	43.10%	43.10%	100.00%	

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

**Valencia Terrace
Water and Sewer**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Valencia Terrace
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Adjustments to Rate Base - Interim	G-3	5
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Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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CIAC by Classification	A-12, pg 1	13
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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		19.68%	SEWER		27.71%
1	Residential			Residential		
2	5/8" X 3/4"	9.90	11.85	5/8" X 3/4"	16.30	20.82
3	3/4"	14.86	17.79	3/4"	16.30	20.82
4	1"	24.76	29.63	1"	16.30	20.82
5	1-1/2"	49.49	59.23	1-1/2"	16.30	20.82
6	2"	79.20	94.79	2"	16.30	20.82
7	3"	158.39	189.57	3"	16.30	20.82
8	4"	247.48	296.19	4"	16.30	20.82
9	6"	494.98	592.41	6"	16.30	20.82
10	8"	791.96	947.85	8"	16.30	20.82
11	10"	1,138.43	1,362.52	10"	16.30	20.82
12	Gallorage, Block 1	2.14	2.56	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	3.30	4.21
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.90	11.85	5/8" X 3/4"	16.30	20.82
17	3/4"	14.86	17.79	3/4"	24.41	31.17
18	1"	24.76	29.63	1"	40.72	52.00
19	1-1/2"	49.49	59.23	1-1/2"	81.40	103.95
20	2"	79.20	94.79	2"	130.23	166.31
21	3"	158.39	189.57	3"	260.46	332.63
22	4"	247.48	296.19	4"	406.96	519.72
23	6"	494.98	592.41	6"	813.92	1,039.44
24	8"	791.96	947.85	8"	1,302.27	1,663.11
25	10"	1,138.43	1,362.52	10"	1,872.01	2,390.71
26	Gallorage charge	2.14	2.56	Gallorage charge	3.96	5.06
27	Fire Protection			Flat Rate		
28	2"	6.58	7.88	Res. Wastewater Only	28.94	36.96
29	3"	13.21	15.81	Sprinkler Heads	-	-
30	4"	20.63	24.69	Reuse	-	-
31	6"	41.25	49.37			
32	8"	66.00	78.99			
33	10"	94.87	113.54			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	200,182	(26,233)	0	173,949	A-5
2	Utility Land & Land Rights	1,191		0	1,191	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(35,106)	10,811	0	(24,295)	A-9
5	Less: CIAC	(40,017)	0	0	(40,017)	A-12
6	Accumulated Amortization of CIAC	13,586	0	0	13,586	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	38,744		0	38,744	A-1
11	Total Rate Base	178,579	(15,422)	0	163,157	
SEWER						
12	Utility Plant in Service	452,719	(80,329)	0	372,390	A-6
13	Utility Land & Land Rights	2,460		0	2,460	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(226,338)	37,100	0	(189,238)	A-10
16	Less: CIAC	(35,029)	0	0	(35,029)	A-12
17	Accumulated Amortization of CIAC	12,068	0	0	12,068	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	38,587		0	38,587	A-2
21	Total Rate Base	244,468	(43,229)	0	201,238	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☒ Projected ☐
 Water ☒ Sewer ☒

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

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(26,233)	(80,329)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	10,811	37,100
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(15,422)	(43,229)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Valencia Terrace

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	85,937		0	85,937	16,916	102,854	E-2w	19.68%
2 Other Revenues	815		0	815	0	815	E-2w	0.00%
3 OPERATING REVENUES	86,752	0	0	86,752	16,916	103,669		19.50%
4 Operation & Maintenance	73,332		0	73,332	250	73,582	B-5	
5 Depreciation, net of CIAC Amort.	5,683	(881)	0	4,802		4,802	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	8,027	(341)	0	7,686	761	8,447	B-15	
8 Provision for Income Taxes	612		0	612	4,487	5,098	C-1	
9 OPERATING EXPENSES	87,654	(1,222)	0	86,432	5,497	91,929		
10 NET OPERATING INCOME	(901)	1,222	0	321	11,419	11,740		
11 RATE BASE	163,157			163,157		163,157	A-1	
12 RATE OF RETURN	-0.55%			0.20%		7.20%		
Sewer								
13 Sewer Sales Revenues	119,657		0	119,657	33,155	152,812	E-2s	27.71%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	119,657	0	0	119,657	33,155	152,812		27.71%
16 Operation & Maintenance	107,152		0	107,152	490	107,642	B-6	
17 Depreciation, net of CIAC Amort.	16,544	(3,925)	0	12,618		12,618	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	10,645	(754)	0	9,891	1,491	11,382	B-15	
20 Provision for Income Taxes	(3,338)		0	(3,338)	9,753	6,415	C-1	
21 OPERATING EXPENSES	131,002	(4,680)	0	126,323	11,734	138,057		
22 NET OPERATING INCOME	(11,345)	4,680	0	(6,665)	21,421	14,756		
23 RATE BASE	201,238			201,238		201,238	A-2	
24 RATE OF RETURN	-5.64%			-3.31%		7.33%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Valencia Terrace

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(881)	(3,925)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(341)	(754)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	16,916	33,155
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	250	490
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	761	1,492
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	86,752	119,657
18	Plus Required Revenue Adjustment	16,916	33,155
19	Rate Year Revenue at Proposed Rates	103,669	152,812
20			
21	Less Operating Expenses Before Income Taxes	(86,831)	(131,641)
22	Less Interest Expense	(3,621)	(4,541)
23	Taxable Income	13,217	16,630
24	Income Tax at Composite Rate of 38.58%	5,098	6,415
25	Less Income Tax at Present Rates	(612)	3,338
26			
27	Income Tax Adjustment	4,487	9,753

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital		Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	59,346	36.37%	6.00%	2.18%	3,561	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	89,019	54.56%	9.12%	4.98%	8,119	D-2
5	Customer Deposits	1,006	0.62%	6.00%	0.04%	60	D-2
6	Accumulated Deferred Income Taxes	13,786	8.45%	0.00%	0.00%	0	D-2
7	Total	<u>163,157</u>	<u>100.00%</u>		<u>7.20%</u>	<u>11,740</u>	
SEWER							
8	Long-Term Debt	74,672	37.11%	6.00%	2.23%	4,480	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	112,008	55.66%	9.12%	5.08%	10,215	D-2
12	Customer Deposits	1,006	0.50%	6.00%	0.03%	60	D-2
13	Accumulated Deferred Income Taxes	13,551	6.73%	0.00%	0.00%	0	D-2
14	Total	<u>201,238</u>	<u>100.00%</u>		<u>7.33%</u>	<u>14,756</u>	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Amount	(5) Adjusted Balance	(6) Non-Used & Useful %	(6) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	1,191	0.00%	0	1,191	0.00%	0	1,191	0.00%	0
7	304.2	Structures & Improvements	7,501	29.28%	2,196	7,501	0.00%	0	7,501	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	29.28%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	29.28%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	40,453	29.28%	11,845	46,408	0.00%	0	117,874	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	29.28%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	29.28%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	21,124	29.28%	6,185	41,112	0.00%	0	49,996	0.00%	0
14	311.2	Pumping Equipment	20,515	29.28%	6,007	23,066	0.00%	0	23,066	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	29.28%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	550	0.00%	0	4,465	0.00%	0	15,460	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	2,775	0.00%	0	3,160	0.00%	0	17,006	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	20,200	0.00%	0	20,013	0.00%	0	19,591	0.00%	0
27	331.4	Transm. & Distribution Mains	66,387	0.00%	0	69,129	0.00%	0	79,067	0.00%	0
28	333.4	Services	750	0.00%	0	750	0.00%	0	750	0.00%	0
29	334.4	Meters & Meter Installations	18,101	0.00%	0	19,243	0.00%	0	21,953	0.00%	0
30	335.4	Hydrants	1,057	0.00%	0	1,057	0.00%	0	1,057	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	769	0.00%	0	5,927	0.00%	0	16,768	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	201,373		26,233	243,022		0	371,280		0
		Total Land and Land Rights	1,191		0	1,191		0	1,191		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Valencia Terrace

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	2,460	0.00%	0	2,460	0.00%	0	2,460	0.00%	0
7	354.2	Structures & Improvements	20,820	0.00%	0	23,560	0.00%	0	56,762	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	6,576	0.00%	0	9,266	0.00%	0	18,278	0.00%	0
10	361.2	Collection Sewers - Gravity	158,083	0.00%	0	158,083	0.00%	0	158,083	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	27,805	0.00%	0	27,805	0.00%	0	27,805	0.00%	0
13	364.2	Flow Measuring Devices	1,665	0.00%	0	1,665	0.00%	0	1,665	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	8,101	0.00%	0	8,101	0.00%	0	8,101	0.00%	0
21	371.3	Pumping Equipment	50,404	0.00%	0	50,404	0.00%	0	50,404	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	45.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	45.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	158,584	45.00%	71,363	162,635	0.00%	0	208,789	0.00%	0
28	381.4	Plant Sewers	0	45.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	19,926	45.00%	8,967	19,926	0.00%	0	19,926	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	45.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	756	0.00%	0	5,826	0.00%	0	16,483	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	13,462	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	455,179		80,329	469,731		0	582,217		0
64		Total Land and Land Rights	2,460		0	2,460		0	2,460		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,669	29.28%	782	2,898	0.00%	0	3,132	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	29.28%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	29.28%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	12,535	29.28%	3,670	12,164	0.00%	0	(5,841)	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	29.28%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	29.28%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	16,393	29.28%	4,800	17,866	0.00%	0	20,310	0.00%	0
14	311.2	Pumping Equipment	5,326	29.28%	1,559	100	0.00%	0	1,254	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	29.28%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2	0.00%	0	(185)	0.00%	0	(3,083)	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	(23,459)	0.00%	0	(23,331)	0.00%	0	(22,917)	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,358	0.00%	0	6,715	0.00%	0	6,827	0.00%	0
27	331.4	Transm. & Distribution Mains	49,985	0.00%	0	51,159	0.00%	0	51,670	0.00%	0
28	333.4	Services	577	0.00%	0	596	0.00%	0	614	0.00%	0
29	334.4	Meters & Meter Installations	(35,547)	0.00%	0	(36,287)	0.00%	0	(37,381)	0.00%	0
30	335.4	Hydrants	246	0.00%	0	270	0.00%	0	293	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	21	0.00%	0	565	0.00%	0	2,503	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	35,106		10,811	32,530		0	17,363		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	7,874	0.00%	0	7,733	0.00%	0	(652)	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	3,311	0.00%	0	3,167	0.00%	0	2,345	0.00%	0
10	361.2	Collection Sewers - Gravity	86,391	0.00%	0	89,902	0.00%	0	93,414	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	17,476	0.00%	0	18,208	0.00%	0	18,939	0.00%	0
13	364.2	Flow Measuring Devices	1,666	0.00%	0	1,666	0.00%	0	1,666	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,695	0.00%	0	3,104	0.00%	0	3,386	0.00%	0
21	371.3	Pumping Equipment	24,459	0.00%	0	27,261	0.00%	0	30,062	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	45.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	45.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	66,209	45.00%	29,794	74,541	0.00%	0	84,965	0.00%	0
28	381.4	Plant Sewers	0	45.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	16,236	45.00%	7,306	16,899	0.00%	0	17,563	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	45.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	20	0.00%	0	556	0.00%	0	2,461	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	299	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	226,338		37,100	243,037		0	254,449		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Valencia Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	21,123	0.00%	0	21,284	0.00%	0	21,284	0.00%	0
2	Meter Fees	910	0.00%	0	986	0.00%	0	1,021	0.00%	0
3	Main Extension Charge	1,747	0.00%	0	1,780	0.00%	0	1,780	0.00%	0
4	Service Installation Fees	1,017	0.00%	0	1,120	0.00%	0	1,120	0.00%	0
5	Total Cash CIAC	24,797		0	25,170		0	25,205		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	15,220	0.00%	0	15,220	0.00%	0	15,220	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	15,220		0	15,220		0	15,220		0
12	Total Water CIAC	40,017		0	40,390		0	40,425		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	22,153	0.00%	0	22,153	0.00%	0	22,153	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	2,027	0.00%	0	2,027	0.00%	0	2,027	0.00%	0
16	Service Installation Fees	500	0.00%	0	650	0.00%	0	650	0.00%	0
17	Total Cash CIAC	24,679		0	24,829		0	24,829		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	10,350	0.00%	0	10,350	0.00%	0	10,350	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	10,350		0	10,350		0	10,350		0
28	Total Sewer CIAC	35,029		0	35,179		0	35,179		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Valencia Terrace
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	12,159	0.00%	0	12,922	0.00%	0	13,714	0.00%	0
2	Meter Fees	(578)	0.00%	0	(531)	0.00%	0	(480)	0.00%	0
3	Main Extension Charge	156	0.00%	0	195	0.00%	0	241	0.00%	0
4	Service Installation Fees	71	0.00%	0	99	0.00%	0	127	0.00%	0
5	Total Cash	11,807		0	12,685		0	13,602		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	1,778	0.00%	0	2,141	0.00%	0	2,494	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	1,778		0	2,141		0	2,494		0
12	Total Water	13,586		0	14,827		0	16,097		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	10,667	0.00%	0	11,813	0.00%	0	12,932	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	246	0.00%	0	291	0.00%	0	336	0.00%	0
16	Service Installation Fees	6	0.00%	0	23	0.00%	0	40	0.00%	0
17	Total Cash	10,919		0	12,127		0	13,308		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	1,149	0.00%	0	1,264	0.00%	0	1,379	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	1,149		0	1,264		0	1,379		0
28	Total Sewer	12,068		0	13,391		0	14,687		0

Net Depreciation Expense - Water
Florida Public Service Commission
Valencia Terrace
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	227	227	70.72%	161
8	305.2 Collect. & Impound Reservoirs	0	0	0	70.72%	0
9	306.2 Lake, River & Other Intakes	0	0	0	70.72%	0
10	307.2 Wells & Springs	0	1,348	1,348	70.72%	954
11	308.2 Infiltration Galleries & Tunnels	0	0	0	70.72%	0
12	309.2 Supply Mains	0	0	0	70.72%	0
13	310.2 Power Generation Equipment	0	1,056	1,056	70.72%	747
14	311.2 Pumping Equipment	0	1,029	1,029	70.72%	728
15	339.2 Other Plant & Misc. Equipment	0	0	0	70.72%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	18	18	100.00%	18
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	126	126	100.00%	126
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	546	546	100.00%	546
27	331.4 Transm. & Distribution Mains	0	1,475	1,475	100.00%	1,475
28	333.4 Services	0	19	19	100.00%	19
29	334.4 Meters & Meter Installations	0	905	905	100.00%	905
30	335.4 Hydrants	0	23	23	100.00%	23
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	139	139	100.00%	139
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	6,913	6,913		5,841
	Composite U&U Rate				84.49%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,229)	(1,229)		(1,039)
48	NET DEPRECIATION EXPENSE - WATER	0	5,683	5,683		4,802
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Valencia Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	652	652	100.00%	652
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	219	219	100.00%	219
10	361.2 Collection Sewers - Gravity	0	3,509	3,509	100.00%	3,509
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	731	731	100.00%	731
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	450	450	100.00%	450
21	371.3 Pumping Equipment	0	2,802	2,802	100.00%	2,802
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	55.00%	0
26	355.4 Power Generation Equipment	0	0	0	55.00%	0
27	380.4 Treatment & Disposal Equipment	0	8,818	8,818	55.00%	4,850
28	381.4 Plant Sewers	0	0	0	55.00%	0
29	382.4 Outfall Sewer Lines	0	664	664	55.00%	365
30	389.4 Other Plant & Misc. Equipment	0	0	0	55.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
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	390.71 Computer Equipment	0	136	136	100.00%	136
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	17,983	17,983		13,716
	Composite NU&U Rate				76.27%	
64	(LESS) AMORTIZATION OF CIAC	0	(1,439)	(1,439)		(1,098)
65	NET DEPRECIATION EXPENSE - SEWER	0	16,544	16,544		12,618
66	Net Depr Expense Used & Useful	0				

Taxes Other Than Income
Florida Public Service Commission
Valencia Terrace
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	3,904	1,522	2,601		8,027	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 13.10%			(341)		(341)	
5	Total Test Year Adjustments	0	0	(341)	0	(341)	
6	Adjusted Test Year (2005)	3,904	1,522	2,260	0	7,686	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	86				86	E-13
9	Payroll Tax Adjustment		(306)			(306)	B-5
10	Plant in Service Adjustment			(60)		(60)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	86	(306)	(60)	0	(280)	
13	Adjusted Intermed. Year (2006)	3,990	1,216	2,201	0	7,407	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		618			618	B-5
17	Plant in Service Adjustment			1,797		1,797	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	618	1,797	0	2,415	
20	Adjusted Projected Rate Year (2007)	3,990	1,834	3,998	0	9,822	
21	RAFTs Assoc. with Revenue Increase	3,460				3,460	B-3
22	Total Projected Rate Year (2007)	7,450	1,834	3,998	0	13,282	
Sewer							
23	Test Year (2005) Per Books	5,385	1,536	3,724		10,645	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 20.25%			(754)		(754)	
27	Total Test Year Adjustments	0	0	(754)	0	(754)	
28	Adjusted Test Year (2005)	5,385	1,536	2,970	0	9,891	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	64				64	E-2
31	Payroll Tax Adjustment		(408)			(408)	B-6
32	Plant in Service Adjustment			(85)		(85)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	64	(408)	(85)	0	(429)	
35	Adjusted Intermed. Year (2006)	5,449	1,129	2,884	0	9,462	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		190			190	B-6
39	Plant in Service Adjustment			2,573		2,573	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	190	2,573	0	2,763	
42	Adjusted Projected Rate Year (2007)	5,449	1,319	5,458	0	12,225	
43	RAFTs Assoc. with Revenue Increase	3,972				3,972	B-3
44	Total Projected Rate Year (2007)	9,421	1,319	5,458	0	16,197	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

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

Florida Public Service Commission

Schedule: F-5 Revision 1
 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	88.40	176.81	-	-	176.81	1.00	176.81	750	1,000	250	70.72%	70.72%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	88.40	1.00	500.00	588	177	588	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	112,580	225,160	5,940	3790.57%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Valencia Terrace

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	44,000	1.00	44,000	80,000	55.00%	55.00%	100.00%	80,000	55.00%	55.00%	100.00%	55.00%	100.00%

* 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

Valencia Terrace
Docket No. 060368-WS

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

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	370.5	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer								
2	353.5	323.4	313.2	331	97.85%	100.00%	100.00%	BuiltOut

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

**Chuluota
Water and Sewer**

Docket No. 060368-WS

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

Seminole County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Chuluota
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		12.23%			-5.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	10.25	11.50	5/8" X 3/4"	22.01	20.91
3	3/4"	15.39	17.27	3/4"	22.01	20.91
4	1"	25.64	28.78	1"	22.01	20.91
5	1-1/2"	51.29	57.56	1-1/2"	22.01	20.91
6	2"	82.07	92.11	2"	22.01	20.91
7	3"	164.14	184.22	3"	22.01	20.91
8	4"	256.46	287.83	4"	22.01	20.91
9	6"	512.93	575.66	6"	22.01	20.91
10	8"	820.69	921.07	8"	22.01	20.91
11	10"	1,179.75	1,324.04	10"	22.01	20.91
12	Gallorage, Block 1	3.89	4.37	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	8.01	7.61
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.25	11.50	5/8" X 3/4"	22.01	20.91
17	3/4"	15.39	17.27	3/4"	33.03	31.38
18	1"	25.64	28.78	1"	55.03	52.28
19	1-1/2"	51.29	57.56	1-1/2"	110.05	104.55
20	2"	82.07	92.11	2"	176.09	167.29
21	3"	164.14	184.22	3"	352.17	334.56
22	4"	256.46	287.83	4"	550.28	522.77
23	6"	512.93	575.66	6"	1,100.56	1,045.54
24	8"	820.69	921.07	8"	1,760.89	1,672.85
25	10"	1,179.75	1,324.04	10"	2,531.29	2,404.74
26	Gallorage charge	3.89	4.37	Gallorage charge	9.60	9.12
27	Fire Protection			Flat Rate		
28	2"	6.85	7.69	Res. Wastewater Only	55.01	52.26
29	3"	13.68	15.35	Sprinkler Heads	-	-
30	4"	21.37	23.98	Reuse	-	-
31	6"	42.74	47.97			
32	8"	68.38	76.74			
33	10"	98.31	110.33			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Adjusted	Adjustments	Adjustments	Interim	
No.	Description	Balance	for	Last	Rate	Supporting
		12/31/2005	Non-U&U	Rate Case	Base	Schedule(s)
WATER						
1	Utility Plant in Service	4,206,894	(51,243)	0	4,155,651	A-5
2	Utility Land & Land Rights	67,457		0	67,457	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(758,646)	13,717	0	(744,929)	A-9
5	Less: CIAC	(1,258,990)	0	0	(1,258,990)	A-12
6	Accumulated Amortization of CIAC	201,675	0	0	201,675	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	109,444		0	109,444	A-1
11	Total Rate Base	2,567,833	(37,526)	0	2,530,307	
SEWER						
12	Utility Plant in Service	2,376,723	(36,844)	0	2,339,879	A-6
13	Utility Land & Land Rights	282,362		0	282,362	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(608,941)	2,106	0	(606,836)	A-10
16	Less: CIAC	(1,455,643)	0	0	(1,455,643)	A-12
17	Accumulated Amortization of CIAC	221,952	0	0	221,952	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	36,793		0	36,793	A-2
21	Total Rate Base	853,245	(34,738)	0	818,507	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(51,243)	(36,844)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	13,717	2,106
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(37,526)	(34,738)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	652,762		0	652,762	79,837	732,599	E-2w	12.23%
2 Other Revenues	5,538		0	5,538	0	5,538	E-2w	0.00%
3 OPERATING REVENUES	658,300	0	0	658,300	79,837	738,137		12.13%
4 Operation & Maintenance	312,664		0	312,664	1,179	313,843	B-5	
5 Depreciation, net of CIAC Amort.	83,269	(1,322)	0	81,947		81,947	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	59,693	(280)	0	59,413	3,590	63,003	B-15	
8 Provision for Income Taxes	90,574		0	90,574	(6,039)	84,534	C-1	
9 OPERATING EXPENSES	546,200	(1,602)	0	544,598	(1,270)	543,328		
10 NET OPERATING INCOME	112,100	1,602	0	113,702	81,107	194,809		
11 RATE BASE	2,530,307			2,530,307		2,530,307	A-1	
12 RATE OF RETURN	4.43%			4.49%		7.70%		
Sewer								
13 Sewer Sales Revenues	406,480		0	406,480	(20,322)	386,158	E-2s	-5.00%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	406,480	0	0	406,480	(20,322)	386,158		-5.00%
16 Operation & Maintenance	201,692		0	201,692	(300)	201,392	B-6	
17 Depreciation, net of CIAC Amort.	19,518	(509)	0	19,009		19,009	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	78,439	(802)	0	77,637	(914)	76,723	B-15	
20 Provision for Income Taxes	54,485		0	54,485	(27,783)	26,703	C-1	
21 OPERATING EXPENSES	354,135	(1,311)	0	352,824	(28,997)	323,827		
22 NET OPERATING INCOME	52,344	1,311	0	53,656	8,675	62,331		
23 RATE BASE	818,507			818,507		818,507	A-2	
24 RATE OF RETURN	6.40%			6.56%		7.62%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(1,322)	(509)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(280)	(802)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	79,837	(20,322)
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,179	(300)
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	3,593	(914)
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	658,300	406,480
18	Plus Required Revenue Adjustment	79,837	(20,322)
19	Rate Year Revenue at Proposed Rates	738,137	386,158
20			
21	Less Operating Expenses Before Income Taxes	(458,794)	(297,125)
22	Less Interest Expense	(60,200)	(19,810)
23	Taxable Income	219,143	69,223
24	Income Tax at Composite Rate of 38.58%	84,534	26,703
25	Less Income Tax at Present Rates	(90,574)	(54,485)
26			
27	Income Tax Adjustment	(6,039)	(27,783)

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	983,981	38.89%	6.00%	2.33%	59,039	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	1,475,972	58.33%	9.12%	5.32%	134,609	D-2
5 Customer Deposits	19,352	0.76%	6.00%	0.05%	1,161	D-2
6 Accumulated Deferred Income Taxes	51,003	2.02%	0.00%	0.00%	0	D-2
7 Total	<u>2,530,307</u>	<u>100.00%</u>		<u>7.70%</u>	<u>194,809</u>	
SEWER						
8 Long-Term Debt	310,821	37.97%	6.00%	2.28%	18,649	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	466,231	56.96%	9.12%	5.19%	42,520	D-2
12 Customer Deposits	19,352	2.36%	6.00%	0.14%	1,161	D-2
13 Accumulated Deferred Income Taxes	22,104	2.70%	0.00%	0.00%	0	D-2
14 Total	<u>818,507</u>	<u>100.00%</u>		<u>7.62%</u>	<u>62,331</u>	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,556	0.00%	0	1,556	0.00%	0	1,556	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	201,077	6.58%	13,231	201,315	0.00%	0	204,502	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	6.58%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	6.58%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	233,155	6.58%	15,342	233,155	0.00%	0	233,155	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	6.58%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	89,906	6.58%	5,916	89,906	0.00%	0	89,906	0.00%	0
13	310.2	Power Generation Equipment	60,673	6.58%	3,992	98,919	0.00%	0	98,919	0.00%	0
14	311.2	Pumping Equipment	193,957	6.58%	12,762	193,957	0.00%	0	193,957	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	6.58%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	67,457	0.00%	0	67,457	0.00%	0	67,457	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	112,408	0.00%	0	116,858	0.00%	0	141,995	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	1,087,562	0.00%	0	1,090,034	0.00%	0	1,119,696	0.00%	0
27	331.4	Transm. & Distribution Mains	1,548,304	0.00%	0	1,556,811	0.00%	0	1,583,954	0.00%	0
28	333.4	Services	408,817	0.00%	0	408,817	0.00%	0	419,924	0.00%	0
29	334.4	Meters & Meter Installations	59,368	0.00%	0	68,340	0.00%	0	77,538	0.00%	0
30	335.4	Hydrants	118,755	0.00%	0	118,755	0.00%	0	118,755	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,524	0.00%	0	1,524	0.00%	0	1,524	0.00%	0
36	340.5	Office Furniture & Equipment	2,333	0.00%	0	2,561	0.00%	0	2,561	0.00%	0
37	340.51	Computer Equipment	2,844	0.00%	0	21,929	0.00%	0	62,035	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	34,852	0.00%	0	34,852	0.00%	0	34,852	0.00%	0
41	344.5	Laboratory Equipment	17,351	0.00%	0	17,351	0.00%	0	17,351	0.00%	0
42	345.5	Power Operated Equipment	5,771	0.00%	0	5,862	0.00%	0	5,862	0.00%	0
43	346.5	Communication Equipment	22,495	0.00%	0	23,557	0.00%	0	23,557	0.00%	0
44	347.5	Miscellaneous Equipment	3,631	0.00%	0	3,390	0.00%	0	3,390	0.00%	0
45	348.5	Other Tangible Plant	554	0.00%	0	900	0.00%	0	900	0.00%	0
46		TOTAL	4,274,351		51,243	4,357,806		0	4,503,346		0
		Total Land and Land Rights	67,457		0	67,457		0	67,457		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Chuluota

Schedule: A-6 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

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

Line No.	Acct No.	Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	2,442	0.00%	0	2,442	0.00%	0	2,442	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	9,222	0.00%	0	9,222	0.00%	0	9,222	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	347,482	0.00%	0	380,651	0.00%	0	453,756	0.00%	0
10	361.2	Collection Sewers - Gravity	1,082,073	0.00%	0	1,085,089	0.00%	0	1,085,089	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	213,221	0.00%	0	214,183	0.00%	0	244,759	0.00%	0
13	364.2	Flow Measuring Devices	785	0.00%	0	785	0.00%	0	785	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	26,117	0.00%	0	26,117	0.00%	0	26,117	0.00%	0
21	371.3	Pumping Equipment	49,905	0.00%	0	49,905	0.00%	0	49,905	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	282,362	0.00%	0	282,362	0.00%	0	282,362	0.00%	0
25	354.4	Structures & Improvements	12,611	21.75%	2,743	12,611	32.29%	4,073	12,611	32.29%	4,073
26	355.4	Power Generation Equipment	0	21.75%	0	0	32.29%	0	0	32.29%	0
27	380.4	Treatment & Disposal Equipment	156,786	21.75%	34,101	838,600	32.29%	270,813	2,372,682	32.29%	766,222
28	381.4	Plant Sewers	0	0.00%	0	0	32.29%	0	0	32.29%	0
29	382.4	Outfall Sewer Lines	137,191	0.00%	0	137,191	32.29%	44,304	137,191	32.29%	44,304
30	389.4	Other Plant & Misc. Equipment	0	21.75%	0	0	32.29%	0	0	32.29%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	60,668	0.00%	0	65,646	0.00%	0	65,646	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	30,244	0.00%	0	30,244	0.00%	0	30,244	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	142,326	0.00%	0	142,326	0.00%	0	142,326	0.00%	0
38	381.5	Plant Sewers	37,359	0.00%	0	37,359	0.00%	0	37,359	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	18,258	0.00%	0	18,258	0.00%	0	18,258	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	17,948	0.00%	0	17,948	0.00%	0	17,948	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	572	0.00%	0	572	0.00%	0	572	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	2,034	0.00%	0	10,305	0.00%	0	27,686	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	21,154	0.00%	0	55,000	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	11,672	0.00%	0	11,672	0.00%	0	11,672	0.00%	0
58	394.7	Laboratory Equipment	6,506	0.00%	0	6,506	0.00%	0	6,506	0.00%	0
59	395.7	Power Operated Equipment	2,110	0.00%	0	2,110	0.00%	0	2,110	0.00%	0
60	396.7	Communication Equipment	8,287	0.00%	0	8,484	0.00%	0	8,484	0.00%	0
61	397.7	Miscellaneous Equipment	905	0.00%	0	905	0.00%	0	905	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	53,846	0.00%	0
63		TOTAL	2,659,085		36,844	3,412,646		319,190	5,155,484		814,598
64		Total Land and Land Rights	282,362		0	282,362		0	282,362		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	684	0.00%	0	723	0.00%	0	762	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	79,629	6.58%	5,240	85,698	0.00%	0	91,100	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	6.58%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	6.58%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	24,755	6.58%	1,629	32,527	0.00%	0	40,298	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	6.58%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	23,054	6.58%	1,517	25,622	0.00%	0	28,191	0.00%	0
13	310.2	Power Generation Equipment	25,716	6.58%	1,692	29,869	0.00%	0	34,815	0.00%	0
14	311.2	Pumping Equipment	55,318	6.58%	3,640	65,016	0.00%	0	74,714	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	6.58%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	(3,382)	0.00%	0	1,550	0.00%	0	7,042	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	133,599	0.00%	0	162,748	0.00%	0	189,641	0.00%	0
27	331.4	Transm. & Distribution Mains	282,812	0.00%	0	306,320	0.00%	0	338,890	0.00%	0
28	333.4	Services	78,645	0.00%	0	88,866	0.00%	0	99,185	0.00%	0
29	334.4	Meters & Meter Installations	1,961	0.00%	0	(15,411)	0.00%	0	(15,396)	0.00%	0
30	335.4	Hydrants	10,343	0.00%	0	12,982	0.00%	0	15,621	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	58	0.00%	0	102	0.00%	0	141	0.00%	0
36	340.5	Office Furniture & Equipment	1,838	0.00%	0	2,005	0.00%	0	2,176	0.00%	0
37	340.51	Computer Equipment	76	0.00%	0	2,092	0.00%	0	9,262	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	19,956	0.00%	0	22,134	0.00%	0	24,313	0.00%	0
41	344.5	Laboratory Equipment	12,814	0.00%	0	13,970	0.00%	0	15,127	0.00%	0
42	345.5	Power Operated Equipment	4,739	0.00%	0	5,227	0.00%	0	5,715	0.00%	0
43	346.5	Communication Equipment	4,378	0.00%	0	6,711	0.00%	0	9,067	0.00%	0
44	347.5	Miscellaneous Equipment	1,653	0.00%	0	1,640	0.00%	0	1,866	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	21	0.00%	0	105	0.00%	0
46		TOTAL	758,646		13,717	850,412		0	972,636		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,265	0.00%	0	1,326	0.00%	0	1,387	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,524	0.00%	0	4,812	0.00%	0	5,101	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	111,673	0.00%	0	104,926	0.00%	0	108,395	0.00%	0
10	361.2	Collection Sewers - Gravity	141,669	0.00%	0	159,341	0.00%	0	183,452	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	26,474	0.00%	0	32,084	0.00%	0	38,063	0.00%	0
13	364.2	Flow Measuring Devices	785	0.00%	0	785	0.00%	0	785	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	18,481	0.00%	0	19,799	0.00%	0	20,707	0.00%	0
21	371.3	Pumping Equipment	38,396	0.00%	0	39,171	0.00%	0	41,943	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	1,035	21.75%	225	1,429	32.29%	462	1,824	32.29%	589
26	355.4	Power Generation Equipment	0	21.75%	0	0	32.29%	0	0	32.29%	0
27	380.4	Treatment & Disposal Equipment	8,646	21.75%	1,881	25,253	32.29%	8,155	128,660	32.29%	41,549
28	381.4	Plant Sewers	0	0.00%	0	0	32.29%	0	0	32.29%	0
29	382.4	Outfall Sewer Lines	70,290	0.00%	0	74,860	32.29%	24,175	79,433	32.29%	25,652
30	389.4	Other Plant & Misc. Equipment	0	21.75%	0	0	32.29%	0	0	32.29%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	31,476	0.00%	0	33,458	0.00%	0	35,510	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	21,674	0.00%	0	23,355	0.00%	0	25,035	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	84,802	0.00%	0	92,714	0.00%	0	100,621	0.00%	0
38	381.5	Plant Sewers	20,136	0.00%	0	21,205	0.00%	0	22,272	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	13,085	0.00%	0	14,100	0.00%	0	15,114	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	546	0.00%	0	964	0.00%	0	1,382	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	22	0.00%	0	40	0.00%	0	58	0.00%	0
53	390.7	Office Furniture & Equipment	635	0.00%	0	635	0.00%	0	635	0.00%	0
54	390.71	Computer Equipment	33	0.00%	0	938	0.00%	0	4,170	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	881	0.00%	0	8,403	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	7,068	0.00%	0	7,797	0.00%	0	8,527	0.00%	0
58	394.7	Laboratory Equipment	4,588	0.00%	0	5,022	0.00%	0	5,455	0.00%	0
59	395.7	Power Operated Equipment	1,688	0.00%	0	1,864	0.00%	0	2,038	0.00%	0
60	396.7	Communication Equipment	1,239	0.00%	0	2,085	0.00%	0	2,933	0.00%	0
61	397.7	Miscellaneous Equipment	711	0.00%	0	772	0.00%	0	832	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	1,795	0.00%	0
63		TOTAL	608,941		2,106	669,614		32,792	844,529		67,789
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Chuluota

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	602,314	0.00%	0	626,241	0.00%	0	669,257	0.00%	0
2	Meter Fees	108,611	0.00%	0	114,634	0.00%	0	119,796	0.00%	0
3	Main Extension Charge	63,934	0.00%	0	85,669	0.00%	0	111,247	0.00%	0
4	Service Installation Fees	28,518	0.00%	0	47,842	0.00%	0	57,451	0.00%	0
5	Total Cash CIAC	803,377		0	874,386		0	957,751		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	298,872	0.00%	0	298,872	0.00%	0	298,872	0.00%	0
8	Services	76,589	0.00%	0	76,589	0.00%	0	76,589	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	80,152	0.00%	0	80,152	0.00%	0	80,152	0.00%	0
11	Total Property CIAC	455,613		0	455,613		0	455,613		0
12	Total Water CIAC	1,258,990		0	1,329,999		0	1,413,363		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	999,117	0.00%	0	1,081,961	0.00%	0	1,153,061	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	43,989	0.00%	0	78,223	0.00%	0	111,543	0.00%	0
16	Service Installation Fees	69,948	0.00%	0	81,561	0.00%	0	93,564	0.00%	0
17	Total Cash CIAC	1,113,054		0	1,241,745		0	1,358,167		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	1,121	0.00%	0	1,121	0.00%	0	1,121	0.00%	0
20	Collection Sewers- Gravity	296,139	0.00%	0	296,139	0.00%	0	296,139	0.00%	0
21	Services to Customers	45,330	0.00%	0	45,330	0.00%	0	45,330	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	342,590		0	342,590		0	342,590		0
28	Total Sewer CIAC	1,455,643		0	1,584,335		0	1,700,757		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Chuluota

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	156,202	0.00%	0	174,203	0.00%	0	193,748	0.00%	0
2	Meter Fees	10,842	0.00%	0	16,433	0.00%	0	22,301	0.00%	0
3	Main Extension Charge	5,274	0.00%	0	6,947	0.00%	0	9,533	0.00%	0
4	Service Installation Fees	1,049	0.00%	0	2,053	0.00%	0	3,380	0.00%	0
5	Total Cash	173,367		0	199,637		0	228,963		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	19,661	0.00%	0	26,789	0.00%	0	33,719	0.00%	0
8	Services	5,087	0.00%	0	7,959	0.00%	0	9,874	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	3,560	0.00%	0	5,341	0.00%	0	7,122	0.00%	0
11	Total Property	28,308		0	40,089		0	50,716		0
12	Total Water	201,675		0	239,726		0	279,679		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	183,354	0.00%	0	230,261	0.00%	0	284,403	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	3,491	0.00%	0	4,526	0.00%	0	6,288	0.00%	0
16	Service Installation Fees	14,375	0.00%	0	16,228	0.00%	0	18,378	0.00%	0
17	Total Cash	201,220		0	251,015		0	309,069		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	74	0.00%	0	93	0.00%	0	112	0.00%	0
20	Collection Sewers- Gravity	18,271	0.00%	0	21,558	0.00%	0	24,849	0.00%	0
21	Services to Customers	2,386	0.00%	0	2,982	0.00%	0	3,579	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	20,732		0	24,634		0	28,539		0
28	Total Sewer	221,952		0	275,649		0	337,608		0

Net Depreciation Expense - Water
Florida Public Service Commission
Chuluota
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	39	39	100.00%	39
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	6,093	6,093	93.42%	5,692
8	305.2 Collect. & Impound Reservoirs	0	0	0	93.42%	0
9	306.2 Lake, River & Other Intakes	0	0	0	93.42%	0
10	307.2 Wells & Springs	0	7,772	7,772	93.42%	7,260
11	308.2 Infiltration Galleries & Tunnels	0	0	0	93.42%	0
12	309.2 Supply Mains	0	2,569	2,569	93.42%	2,400
13	310.2 Power Generation Equipment	0	3,064	3,064	93.42%	2,862
14	311.2 Pumping Equipment	0	9,698	9,698	93.42%	9,060
15	339.2 Other Plant & Misc. Equipment	0	0	0	93.42%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	5,109	5,109	100.00%	5,109
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	29,394	29,394	100.00%	29,394
27	331.4 Transm. & Distribution Mains	0	34,407	34,407	100.00%	34,407
28	333.4 Services	0	10,220	10,220	100.00%	10,220
29	334.4 Meters & Meter Installations	0	2,971	2,971	100.00%	2,971
30	335.4 Hydrants	0	2,639	2,639	100.00%	2,639
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	46	46	100.00%	46
36	340.5 Office Furniture & Equipment	0	157	157	100.00%	157
37	340.51 Computer Equipment	0	514	514	100.00%	514
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	2,178	2,178	100.00%	2,178
41	344.5 Laboratory Equipment	0	1,157	1,157	100.00%	1,157
42	345.5 Power Operated Equipment	0	482	482	100.00%	482
43	346.5 Communication Equipment	0	2,260	2,260	100.00%	2,260
44	347.5 Miscellaneous Equipment	0	240	240	100.00%	240
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	121,008	121,008		119,087
	Composite U&U Rate				98.41%	
47	(LESS) AMORTIZATION OF CIAC	0	(37,739)	(37,739)		(37,140)
48	NET DEPRECIATION EXPENSE - WATER	0	83,269	83,269		81,947
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Chuluota

Schedule: B-14 Revision 1

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	61	61	100.00%	61	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	0	289	289	100.00%	289	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	11,596	11,596	100.00%	11,596	
10	361.2 Collection Sewers - Gravity	0	24,022	24,022	100.00%	24,022	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	
12	363.2 Services to Customers	0	5,608	5,608	100.00%	5,608	
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	
20	370.3 Receiving Wells	0	1,452	1,452	100.00%	1,452	
21	371.3 Pumping Equipment	0	2,775	2,775	100.00%	2,775	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	0	395	395	78.25%	309	
26	355.4 Power Generation Equipment	0	0	0	78.25%	0	
27	380.4 Treatment & Disposal Equipment	0	8,717	8,717	78.25%	6,821	
28	381.4 Plant Sewers	0	0	0	100.00%	0	
29	382.4 Outfall Sewer Lines	0	4,568	4,568	100.00%	4,568	
30	389.4 Other Plant & Misc. Equipment	0	0	0	78.25%	0	
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	
33	354.5 Structures & Improvements	0	1,900	1,900	100.00%	1,900	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	
35	371.5 Pumping Equipment	0	1,682	1,682	100.00%	1,682	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	
37	380.5 Treatment & Disposal Equipment	0	7,913	7,913	100.00%	7,913	
38	381.5 Plant Sewers	0	1,068	1,068	100.00%	1,068	
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	
44	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	0	100.00%	0	
47	371.6 Pumping Equipment	0	1,015	1,015	100.00%	1,015	
48	375.6 Reuse Transmission & Distr. Sys.	0	418	418	100.00%	418	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	
52	354.7 Structures & Improvements	0	18	18	100.00%	18	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	
54	390.71 Computer Equipment	0	223	223	100.00%	223	
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	730	730	100.00%	730	
58	394.7 Laboratory Equipment	0	434	434	100.00%	434	
59	395.7 Power Operated Equipment	0	176	176	100.00%	176	
60	396.7 Communication Equipment	0	831	831	100.00%	831	
61	397.7 Miscellaneous Equipment	0	60	60	100.00%	60	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	75,951	75,951		73,969	
	Composite NU&U Rate				97.39%		
64	(LESS) AMORTIZATION OF CIAC	0	(56,432)	(56,432)		(54,960)	
65	NET DEPRECIATION EXPENSE - SEWER	0	19,518	19,518		19,009	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Chuluota
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	29,623	7,120	22,950		59,693	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 1.22%			(280)		(280)	
5	Total Test Year Adjustments	0	0	(280)	0	(280)	
6	Adjusted Test Year (2005)	29,623	7,120	22,670	0	59,413	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	2,096				2,096	E-13
9	Payroll Tax Adjustment		(1,316)			(1,316)	B-5
10	Plant in Service Adjustment			3,562		3,562	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	2,096	(1,316)	3,562	0	4,342	
13	Adjusted Intermed. Year (2006)	31,720	5,804	26,232	0	63,756	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	1,711				1,711	E-13
16	Payroll Tax Adjustment		(923)			(923)	B-5
17	Plant in Service Adjustment			13,305		13,305	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	1,711	(923)	13,305	0	14,094	
20	Adjusted Projected Rate Year (2007)	33,431	4,881	39,538	0	77,849	
21	RAFTs Assoc. with Revenue Increase	4,313				4,313	B-3
22	Total Projected Rate Year (2007)	37,744	4,881	39,538	0	82,162	
Sewer							
23	Test Year (2005) Per Books	18,292	3,915	56,232		78,439	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 1.43%			(802)		(802)	
27	Total Test Year Adjustments	0	0	(802)	0	(802)	
28	Adjusted Test Year (2005)	18,292	3,915	55,430	0	77,637	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	1,920				1,920	E-2
31	Payroll Tax Adjustment		(902)			(902)	B-6
32	Plant in Service Adjustment			8,729		8,729	A-6
33	Non-U&U Adjustment @ 9.57%			(835)		(835)	
34	Total 2006 Adjustments	1,920	(902)	7,894	0	8,912	
35	Adjusted Intermed. Year (2006)	20,212	3,013	63,324	0	86,549	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	969				969	E-2
38	Payroll Tax Adjustment		588			588	B-6
39	Plant in Service Adjustment			32,601		32,601	A-6
40	Non-U&U Adjustment @ 16.04%			(5,228)		(5,228)	
41	Total 2007 Adjustments	969	588	27,373	0	28,930	
42	Adjusted Projected Rate Year (2007)	21,181	3,601	90,697	0	115,479	
43	RAFTs Assoc. with Revenue Increase	12,459				12,459	B-3
43	Total Projected Rate Year (2007)	33,640	3,601	90,697	0	127,937	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells' Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	452.57	-	-	452.57	-	1.55	700.66	1,000	1,750	750	93.42%	93.42%	100.00%	0

- This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	452.57	1.55	750.00	1,451	905	1,451	1,000	2,450	1,450	100.05%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	591,740	1,183,480	423,000	279.78%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Chuluota

Docket No. 060368-WS

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

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	114,000	1.98	226,019	400,000	56.50%	56.50%	67.71%	100,000	226.02%	100.00%	100.00%	78.25%	83.85%

* 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

Chuluota
Docket No. 060368-WS

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

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
----------	-----------------------------	--------------------------------	--------------------------------	----------------------	--	---------------------------------	-------------------	---------------------

Water

1	1,307.0	2,016.1	2,301.7	1,522	132.47%	100.00%	100.00%	Built-Out
---	---------	---------	---------	-------	---------	---------	---------	-----------

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

Sewer

2	541.0	1,003.8	1,202.8	791	126.90%	100.00%	100.00%	BuiltOut
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* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

**East Lake Harris Estates
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

East Lake Harris Estates
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		162.68%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	8.53	22.41	5/8" X 3/4"	NA	NA
3	3/4"	12.81	33.65	3/4"	NA	NA
4	1"	21.36	56.11	1"	NA	NA
5	1-1/2"	42.69	112.14	1-1/2"	NA	NA
6	2"	68.31	179.43	2"	NA	NA
7	3"	136.65	358.95	3"	NA	NA
8	4"	213.51	560.84	4"	NA	NA
9	6"	427.03	1,121.71	6"	NA	NA
10	8"	683.25	1,794.74	8"	NA	NA
11	10"	982.19	2,579.98	10"	NA	NA
12	Gallage, Block 1	4.86	12.77	Gallage cap (gallons)	NA	NA
13	Block 2	-	-	Gallage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	8.53	22.41	5/8" X 3/4"	NA	NA
17	3/4"	12.81	33.65	3/4"	NA	NA
18	1"	21.36	56.11	1"	NA	NA
19	1-1/2"	42.69	112.14	1-1/2"	NA	NA
20	2"	68.31	179.43	2"	NA	NA
21	3"	136.65	358.95	3"	NA	NA
22	4"	213.51	560.84	4"	NA	NA
23	6"	427.03	1,121.71	6"	NA	NA
24	8"	683.25	1,794.74	8"	NA	NA
25	10"	982.19	2,579.98	10"	NA	NA
26	Gallage charge	4.86	12.77	Gallage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	5.69	14.95	Res. Wastewater Only	NA	NA
29	3"	11.40	29.95	Sprinkler Heads	NA	NA
30	4"	17.78	46.70	Reuse	NA	NA
31	6"	35.59	93.49			
32	8"	56.95	149.59			
33	10"	81.85	215.00			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	523,045	(26,551)	0	496,493	A-5
2	Utility Land & Land Rights	3,071		0	3,071	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(160,343)	6,935	0	(153,408)	A-9
5	Less: CIAC	(4,851)	0	0	(4,851)	A-12
6	Accumulated Amortization of CIAC	3,218	0	0	3,218	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	18,549		0	18,549	A-1
11	Total Rate Base	382,689	(19,616)	0	363,073	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(26,551)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	6,935	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(19,616)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	41,731		0	41,731	67,886	109,616	E-2w	162.68%
2 Other Revenues	470		0	470	0	470	E-2w	0.00%
3 OPERATING REVENUES	42,201	0	0	42,201	67,886	110,086		160.86%
4 Operation & Maintenance	40,733		0	40,733	1,003	41,735	B-5	
5 Depreciation, net of CIAC Amort.	16,675	(584)	0	16,091		16,091	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	9,306	(328)	0	8,978	3,053	12,031	B-15	
8 Provision for Income Taxes	(8,772)		0	(8,772)	20,982	12,210	C-1	
9 OPERATING EXPENSES	57,942	(912)	0	57,030	25,038	82,068		
10 NET OPERATING INCOME	(15,741)	912	0	(14,829)	42,848	28,019		
11 RATE BASE	363,073			363,073		363,073	A-1	
12 RATE OF RETURN	-4.34%			-4.08%		7.72%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(584)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(328)	NA
6	For details see schedule B-15		

UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS

7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	67,886	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,003	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	3,055	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	42,201	0
18	Plus Required Revenue Adjustment	67,886	0
19	Rate Year Revenue at Proposed Rates	110,086	0
20			
21	Less Operating Expenses Before Income Taxes	(69,857)	0
22	Less Interest Expense	(8,576)	0
23	Taxable Income	31,653	0
24	Income Tax at Composite Rate of 38.58%	12,210	0
25	Less Income Tax at Present Rates	8,772	0
26			
27	Income Tax Adjustment	20,982	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	142,127	39.15%	6.00%	2.35%	8,528	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	213,190	58.72%	9.12%	5.36%	19,443	D-2
5	Customer Deposits	805	0.22%	6.00%	0.01%	48	D-2
6	Accumulated Deferred Income Taxes	6,951	1.91%	0.00%	0.00%	0	D-2
7	Total	<u>363,073</u>	<u>100.00%</u>		<u>7.72%</u>	<u>28,019</u>	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

East Lake Harris Estates
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

(1) Line No.	(2) Acct No.	(3) Account Name	(4) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			(5) Adjusted Balance	(3) Non-Used %	(4) Useful Amount	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	438	0.00%	0	438	0.00%	0	438	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	15,997	0.00%	0	16,235	0.00%	0	19,749	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,900	0.00%	0	3,900	0.00%	0	3,900	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	20,201	0.00%	0	20,201	0.00%	0	20,201	0.00%	0
13	310.2	Power Generation Equipment	125,583	0.00%	0	125,583	0.00%	0	125,583	0.00%	0
14	311.2	Pumping Equipment	23,469	0.00%	0	23,469	0.00%	0	23,469	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	3,071	0.00%	0	3,071	0.00%	0	3,071	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	4,033	0.00%	0	5,187	0.00%	0	27,110	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	36,035	0.00%	0	36,035	0.00%	0	36,035	0.00%	0
27	331.4	Transm. & Distribution Mains	200,388	13.25%	26,551	201,298	0.00%	0	203,287	0.00%	0
28	333.4	Services	84,428	0.00%	0	84,428	0.00%	0	84,428	0.00%	0
29	334.4	Meters & Meter Installations	8,185	0.00%	0	8,630	0.00%	0	9,965	0.00%	0
30	335.4	Hydrants	0	13.25%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	388	0.00%	0	2,989	0.00%	0	8,455	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	526,116		26,551	531,464		0	565,690		0
		Total Land and Land Rights	3,071		0	3,071		0	3,071		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

East Lake Harris Estates

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(6) Amount	(7) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount	(11) Adjusted Balance	(12) Non-Used & Useful %	(13) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

East Lake Harris Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	231	0.00%	0	242	0.00%	0	253	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	4,968	0.00%	0	5,387	0.00%	0	4,924	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,605	0.00%	0	1,735	0.00%	0	1,865	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	5,173	0.00%	0	5,750	0.00%	0	6,328	0.00%	0
13	310.2	Power Generation Equipment	72,766	0.00%	0	79,045	0.00%	0	85,324	0.00%	0
14	311.2	Pumping Equipment	2,373	0.00%	0	3,547	0.00%	0	4,720	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	599	0.00%	0	787	0.00%	0	1,486	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	(6,237)	0.00%	0	(5,263)	0.00%	0	(4,289)	0.00%	0
27	331.4	Transm. & Distribution Mains	52,340	13.25%	6,935	56,783	0.00%	0	61,233	0.00%	0
28	333.4	Services	19,619	0.00%	0	21,729	0.00%	0	23,840	0.00%	0
29	334.4	Meters & Meter Installations	6,896	0.00%	0	6,824	0.00%	0	6,257	0.00%	0
30	335.4	Hydrants	0	13.25%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	10	0.00%	0	285	0.00%	0	1,262	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	160,343		6,935	176,852		0	193,203		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

East Lake Harris Estates

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

East Lake Harris Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	3,417	0.00%	0	3,417	0.00%	0	3,417	0.00%	0
2	Meter Fees	1,434	0.00%	0	1,434	0.00%	0	1,434	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	4,851		0	4,851		0	4,851		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	4,851		0	4,851		0	4,851		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

East Lake Harris Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash									
1	Water Treatment Equipment	2,254	0.00%	0	2,364	0.00%	0	2,476	0.00%	0
2	Meter Fees	965	0.00%	0	1,036	0.00%	0	1,108	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	3,218		0	3,400		0	3,584		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	3,218		0	3,400		0	3,584		0
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
East Lake Harris Estates
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	11	11	100.00%	11
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	485	485	100.00%	485
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	130	130	100.00%	130
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	577	577	100.00%	577
13	310.2 Power Generation Equipment	0	6,279	6,279	100.00%	6,279
14	311.2 Pumping Equipment	0	1,173	1,173	100.00%	1,173
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	183	183	100.00%	183
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	974	974	100.00%	974
27	331.4 Transm. & Distribution Mains	0	4,454	4,454	86.75%	3,864
28	333.4 Services	0	2,111	2,111	100.00%	2,111
29	334.4 Meters & Meter Installations	0	409	409	100.00%	409
30	335.4 Hydrants	0	0	0	86.75%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	70	70	100.00%	70
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	16,857	16,857		16,266
	Composite U&U Rate				96.50%	
47	(LESS) AMORTIZATION OF CIAC	0	(181)	(181)		(175)
48	NET DEPRECIATION EXPENSE - WATER	0	16,675	16,675		16,091
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
East Lake Harris Estates
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,899	949	6,458		9,306	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 5.08%			(328)		(328)	
5	Total Test Year Adjustments	0	0	(328)	0	(328)	
6	Adjusted Test Year (2005)	1,899	949	6,130	0	8,978	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	44				44	E-13
9	Payroll Tax Adjustment		(184)			(184)	B-5
10	Plant in Service Adjustment			(293)		(293)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	44	(184)	(293)	0	(433)	
13	Adjusted Intermed. Year (2006)	1,943	765	5,837	0	8,545	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		(56)			(56)	B-5
17	Plant in Service Adjustment			378		378	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	(56)	378	0	321	
20	Adjusted Projected Rate Year (2007)	1,943	709	6,215	0	8,866	
21	RAFs Assoc. with Revenue Increase	3,713				3,713	B-3
22	Total Projected Rate Year (2007)	5,656	709	6,215	0	12,579	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

East Lake Harris Estates

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	29.03	58.06	-	-	58.06	1.01	58.92	200	200	-	100.00%	100.00%	100.00%	One Well

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	29.03	1.01	No	29	58	58	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	37,620	75,240	3,150	2388.57%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**East Lake Harris Estates
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

East Lake Harris Estates
Docket No. 060368-WS

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended	Total	Interim T&D	Used & Useful		Interim Note
No.	ERCs	ERCs	ERCs	Lots	U&U as	Interim	Permanent*	
	2005	2010	2012		Calculated			
Water								
1	176.5	179.6	180.6	207	86.75%	86.75%	100.00%	

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

Sewer
2

NA

*

**Hobby Hills
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Hobby Hills
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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CIAC by Classification	A-12, pg 1	13
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Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		18.84%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	9.90	11.76	5/8" X 3/4"	NA	NA
3	3/4"	14.86	17.66	3/4"	NA	NA
4	1"	24.76	29.42	1"	NA	NA
5	1-1/2"	49.49	58.81	1-1/2"	NA	NA
6	2"	79.20	94.12	2"	NA	NA
7	3"	158.39	188.22	3"	NA	NA
8	4"	247.48	294.09	4"	NA	NA
9	6"	494.98	588.21	6"	NA	NA
10	8"	791.96	941.13	8"	NA	NA
11	10"	1,138.43	1,352.86	10"	NA	NA
12	Gallage, Block 1	2.14	2.54	Gallage cap (gallons)	NA	NA
13	Block 2	-	-	Gallage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.90	11.76	5/8" X 3/4"	NA	NA
17	3/4"	14.86	17.66	3/4"	NA	NA
18	1"	24.76	29.42	1"	NA	NA
19	1-1/2"	49.49	58.81	1-1/2"	NA	NA
20	2"	79.20	94.12	2"	NA	NA
21	3"	158.39	188.22	3"	NA	NA
22	4"	247.48	294.09	4"	NA	NA
23	6"	494.98	588.21	6"	NA	NA
24	8"	791.96	941.13	8"	NA	NA
25	10"	1,138.43	1,352.86	10"	NA	NA
26	Gallage charge	2.14	2.54	Gallage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	6.58	7.82	Res. Wastewater Only	NA	NA
29	3"	13.21	15.70	Sprinkler Heads	NA	NA
30	4"	20.63	24.52	Reuse	NA	NA
31	6"	41.25	49.02			
32	8"	66.00	78.43			
33	10"	94.87	112.74			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	42,650	(6,461)	0	36,189	A-5
2	Utility Land & Land Rights	570		0	570	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(13,538)	1,278	0	(12,260)	A-9
5	Less: CIAC	(7,063)	0	0	(7,063)	A-12
6	Accumulated Amortization of CIAC	1,932	0	0	1,932	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	10,441		0	10,441	A-1
11	Total Rate Base	34,992	(5,183)	0	29,809	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(6,461)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	1,278	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(5,183)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water									
1	Water Sales Revenues	26,578		0	26,578	5,006	31,585	E-2w	18.84%
2	Other Revenues	410		0	410	0	410	E-2w	0.00%
3	OPERATING REVENUES	26,988	0	0	26,988	5,006	31,995		18.55%
4	Operation & Maintenance	25,565		0	25,565	74	25,639	B-5	
5	Depreciation, net of CIAC Amort.	1,351	(218)	0	1,133		1,133	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	2,217	(69)	0	2,148	225	2,373	B-15	
8	Provision for Income Taxes	(678)		0	(678)	1,522	844	C-1	
9	OPERATING EXPENSES	28,455	(287)	0	28,169	1,821	29,990		
10	NET OPERATING INCOME	(1,467)	287	0	(1,180)	3,185	2,005		
11	RATE BASE	29,809			29,809		29,809	A-1	
12	RATE OF RETURN	-4.92%			-3.96%		6.72%		
Sewer									
13	Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14	Other Revenues	NA		0	0	0	0	E-2s	0.00%
15	OPERATING REVENUES	0	0	0	0	0	0		0.00%
16	Operation & Maintenance	NA		0	0	0	0	B-6	
17	Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18	Amortization	NA		0	0		0		
19	Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20	Provision for Income Taxes	NA		0	0	0	0	C-1	
21	OPERATING EXPENSES	0	0	0	0	0	0		
22	NET OPERATING INCOME	0	0	0	0	0	0		
23	RATE BASE	NA			0		0	A-2	
24	RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(218)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(69)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	5,006	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	74	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	225	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	26,988	0
18	Plus Required Revenue Adjustment	5,006	0
19	Rate Year Revenue at Proposed Rates	31,995	0
20			
21	Less Operating Expenses Before Income Taxes	(29,146)	0
22	Less Interest Expense	(661)	0
23	Taxable Income	2,188	0
24	Income Tax at Composite Rate of 38.58%	844	0
25	Less Income Tax at Present Rates	678	0
26			
27	Income Tax Adjustment	1,522	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐

Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	9,825	32.96%	6.00%	1.98%	589	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	14,737	49.44%	9.12%	4.51%	1,344	D-2
5	Customer Deposits	1,186	3.98%	6.00%	0.24%	71	D-2
6	Accumulated Deferred Income Taxes	4,061	13.62%	0.00%	0.00%	0	D-2
7	Total	29,809	100.00%		6.72%	2,005	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Hobby Hills
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	582	0.00%	0	582	0.00%	0	582	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,855	29.28%	1,129	3,855	0.00%	0	3,855	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	29.28%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	29.28%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	4,703	29.28%	1,377	4,703	0.00%	0	4,703	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	29.28%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	856	29.28%	251	856	0.00%	0	856	0.00%	0
13	310.2	Power Generation Equipment	0	29.28%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	10,330	29.28%	3,025	10,330	0.00%	0	10,330	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	29.28%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	570	0.00%	0	570	0.00%	0	570	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	11,986	0.00%	0	13,313	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	555	0.00%	0	555	0.00%	0	555	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	8,011	0.00%	0	8,011	0.00%	0	8,011	0.00%	0
27	331.4	Transm. & Distribution Mains	6,487	10.48%	680	10,600	0.00%	0	21,740	0.00%	0
28	333.4	Services	1,521	0.00%	0	1,521	0.00%	0	1,521	0.00%	0
29	334.4	Meters & Meter Installations	5,524	0.00%	0	5,856	0.00%	0	6,617	0.00%	0
30	335.4	Hydrants	0	10.48%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	226	0.00%	0	1,746	0.00%	0	4,940	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	454	0.00%	0	656	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	43,220		6,461	61,625		0	78,249		0
		Total Land and Land Rights	570		0	570		0	570		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6 Revision 1

Hobby Hills

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	
1		INTANGIBLE PLANT										
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5		COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0	
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0	
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16		SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0	
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
23		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
31		RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0	
63		- TOTAL	0		0	0		0	0		0	
64		Total Land and Land Rights	0		0	0		0	0		0	

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(6) Amount	(7) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount	(11) Adjusted Balance	(12) Non-Used & Useful %	(13) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	259	0.00%	0	273	0.00%	0	288	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	(329)	29.28%	(96)	(212)	0.00%	0	(91)	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	29.28%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	29.28%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,783	29.28%	815	2,940	0.00%	0	3,096	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	29.28%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	250	29.28%	73	275	0.00%	0	299	0.00%	0
13	310.2	Power Generation Equipment	0	29.28%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	208	29.28%	61	724	0.00%	0	1,241	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	29.28%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	200	0.00%	0	513	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	(367)	0.00%	0	(342)	0.00%	0	(316)	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	1,997	0.00%	0	2,213	0.00%	0	2,430	0.00%	0
27	331.4	Transm. & Distribution Mains	4,062	10.48%	426	3,732	0.00%	0	2,771	0.00%	0
28	333.4	Services	945	0.00%	0	983	0.00%	0	1,021	0.00%	0
29	334.4	Meters & Meter Installations	3,725	0.00%	0	3,839	0.00%	0	3,544	0.00%	0
30	335.4	Hydrants	0	10.48%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	167	0.00%	0	738	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	10	0.00%	0	51	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	13,538		1,278	14,802		0	15,583		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Hobby Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Hobby Hills
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Projected year and intermediate year breakdown for: base year, base year, and intermediate year, and:										
Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	(3) Non-Used & Useful		Adjusted Balance	(6) Non-Used & Useful		Adjusted Balance	(9) Non-Used & Useful	
			(4) %	(4) Amount		(7) %	(7) Amount		(10) %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	1,674	0.00%	0	1,674	0.00%	0	1,674	0.00%	0
2	Meter Fees	1,387	0.00%	0	1,387	0.00%	0	1,387	0.00%	0
3	Main Extension Charge	4,002	0.00%	0	4,002	0.00%	0	4,002	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	7,063		0	7,063		0	7,063		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	7,063		0	7,063		0	7,063		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification
Florida Public Service Commission

Test Year Average Balance

Hobby Hills

Schedule: A-14 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Description	Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash									
1	Water Treatment Equipment	962	0.00%	0	1,022	0.00%	0	1,079	0.00%	0
2	Meter Fees	412	0.00%	0	482	0.00%	0	551	0.00%	0
3	Main Extension Charge	91	0.00%	0	181	0.00%	0	284	0.00%	0
4	Service Installation Fees	467	0.00%	0	467	0.00%	0	467	0.00%	0
5	Total Cash	1,932		0	2,151		0	2,381		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	1,932		0	2,151		0	2,381		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Hobby Hills
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

 Historical ☒ Projected ☐

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	15	15	100.00%	15
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	117	117	70.72%	83
8	305.2 Collect. & Impound Reservoirs	0	0	0	70.72%	0
9	306.2 Lake, River & Other Intakes	0	0	0	70.72%	0
10	307.2 Wells & Springs	0	157	157	70.72%	111
11	308.2 Infiltration Galleries & Tunnels	0	0	0	70.72%	0
12	309.2 Supply Mains	0	24	24	70.72%	17
13	310.2 Power Generation Equipment	0	0	0	70.72%	0
14	311.2 Pumping Equipment	0	517	517	70.72%	365
15	339.2 Other Plant & Misc. Equipment	0	0	0	70.72%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	25	25	100.00%	25
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	217	217	100.00%	217
27	331.4 Transm. & Distribution Mains	0	144	144	89.52%	129
28	333.4 Services	0	38	38	100.00%	38
29	334.4 Meters & Meter Installations	0	276	276	100.00%	276
30	335.4 Hydrants	0	0	0	89.52%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	41	41	100.00%	41
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	1,570	1,570		1,317
	Composite U&U Rate				83.85%	
47	(LESS) AMORTIZATION OF CIAC	0	(219)	(219)		(184)
48	NET DEPRECIATION EXPENSE - WATER	0	1,351	1,351		1,133
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Hobby Hills
Docket No. 060368-WS

 Schedule Year Ended December 31 of:
 Historical 2005; Intermed. 2006, Projected 2007

 Schedule: B-15 Revision 1
 Page: 1 of 1
 Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,214	556	447		2,217	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 15.36%			(69)		(69)	
5	Total Test Year Adjustments	0	0	(69)	0	(69)	
6	Adjusted Test Year (2005)	1,214	556	378	0	2,148	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	38				38	E-13
9	Payroll Tax Adjustment		205			205	B-5
10	Plant in Service Adjustment			69		69	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	38	205	69	0	312	
13	Adjusted Intermed. Year (2006)	1,253	760	447	0	2,461	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		64			64	B-5
17	Plant in Service Adjustment			170		170	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	64	170	0	234	
20	Adjusted Projected Rate Year (2007)	1,253	824	618	0	2,695	
21	RAFTs Assoc. with Revenue Increase	1,268				1,268	B-3
22	Total Projected Rate Year (2007)	2,520	824	618	0	3,962	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
44	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Hobby Hills

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	54.28	108.56	2.47	-	106.09	1.00	106.09	175	325	150	70.72%	70.72%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	54.28	1.00	500.00	554	109	554	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour ASMDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	49,922	99,844	2,700	3697.91%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Hobby Hills
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Hobby Hills

Docket No. 060368-WS

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	104.0	102.1	101.8	114	89.52%	89.52%	100.00%	

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

Sewer

2

NA

*

**Holiday Haven
Water and Sewer**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Holiday Haven
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
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Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		54.95%			131.23%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	10.38	16.08	5/8" X 3/4"	16.43	37.99
3	3/4"	15.56	24.11	3/4"	16.43	37.99
4	1"	25.94	40.19	1"	16.43	37.99
5	1-1/2"	51.89	80.40	1-1/2"	16.43	37.99
6	2"	83.04	128.67	2"	16.43	37.99
7	3"	166.05	257.29	3"	16.43	37.99
8	4"	259.46	402.03	4"	16.43	37.99
9	6"	518.93	804.07	6"	16.43	37.99
10	8"	830.30	1,286.53	8"	16.43	37.99
11	10"	1,193.54	1,849.36	10"	16.43	37.99
12	Gallorage, Block 1	4.62	7.16	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	8.79	20.32
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.38	16.08	5/8" X 3/4"	16.43	37.99
17	3/4"	15.56	24.11	3/4"	24.61	56.91
18	1"	25.94	40.19	1"	41.05	94.92
19	1-1/2"	51.89	80.40	1-1/2"	82.09	189.82
20	2"	83.04	128.67	2"	131.34	303.70
21	3"	166.05	257.29	3"	262.69	607.41
22	4"	259.46	402.03	4"	410.45	949.08
23	6"	518.93	804.07	6"	820.89	1,898.13
24	8"	830.30	1,286.53	8"	1,313.44	3,037.04
25	10"	1,193.54	1,849.36	10"	1,888.07	4,365.75
26	Gallorage charge	4.62	7.16	Gallorage charge	10.53	24.35
27	Fire Protection			Flat Rate		
28	2"	6.93	10.74	Res. Wastewater Only	39.58	91.52
29	3"	13.83	21.43	Sprinkler Heads	-	-
30	4"	21.63	33.52	Reuse	-	-
31	6"	43.23	66.98			
32	8"	69.20	107.22			
33	10"	99.47	154.13			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments, Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	51,132	(7,318)	0	43,814	A-5
2	Utility Land & Land Rights	260		0	260	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(31,575)	4,573	0	(27,002)	A-9
5	Less: CIAC	(41,759)	0	0	(41,759)	A-12
6	Accumulated Amortization of CIAC	27,242	0	0	27,242	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	12,441		0	12,441	A-1
11	Total Rate Base	17,741	(2,744)	0	14,996	
SEWER						
12	Utility Plant in Service	675,124	(86,262)	0	588,862	A-6
13	Utility Land & Land Rights	108,433		0	108,433	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(323,597)	29,700	0	(293,897)	A-10
16	Less: CIAC	(76,407)	0	0	(76,407)	A-12
17	Accumulated Amortization of CIAC	50,115	0	0	50,115	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	10,654		0	10,654	A-2
21	Total Rate Base	444,322	(56,562)	0	387,759	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(7,318)	(86,262)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	4,573	29,700
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(2,744)	(56,562)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	37,411		0	37,411	20,556	57,967	E-2w	54.95%
2 Other Revenues	345		0	345	0	345	E-2w	0.00%
3 OPERATING REVENUES	37,756	0	0	37,756	20,556	58,312		54.45%
4 Operation & Maintenance	48,782		0	48,782	304	49,085	B-5	
5 Depreciation, net of CIAC Amort.	442	(49)	0	393		393	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	7,580	(805)	0	6,774	924	7,699	B-15	
8 Provision for Income Taxes	(6,916)		0	(6,916)	7,261	345	C-1	
9 OPERATING EXPENSES	49,887	(854)	0	49,033	8,489	57,522		
10 NET OPERATING INCOME	(12,131)	854	0	(11,277)	12,067	790		
11 RATE BASE	14,996			14,996		14,996	A-1	
12 RATE OF RETURN	-80.89%			-75.20%		5.27%		
Sewer								
13 Sewer Sales Revenues	53,283		0	53,283	69,923	123,206	E-2s	131.23%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	53,283	0	0	53,283	69,923	123,206		131.23%
16 Operation & Maintenance	50,366		0	50,366	1,033	51,399	B-6	
17 Depreciation, net of CIAC Amort.	23,723	(2,217)	0	21,507		21,507	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	3,956	(57)	0	3,899	3,144	7,043	B-15	
20 Provision for Income Taxes	(7,670)		0	(7,670)	20,782	13,112	C-1	
21 OPERATING EXPENSES	70,376	(2,274)	0	68,102	24,959	93,060		
22 NET OPERATING INCOME	(17,092)	2,274	0	(14,818)	44,964	30,146		
23 RATE BASE	387,759			387,759		387,759	A-2	
24 RATE OF RETURN	-4.41%			-3.82%		7.77%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(49)	(2,217)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(805)	(57)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	20,556	69,923
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	304	1,033
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	925	3,147
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	37,756	53,283
18	Plus Required Revenue Adjustment	20,556	69,923
19	Rate Year Revenue at Proposed Rates	58,312	123,206
20			
21	Less Operating Expenses Before Income Taxes	(57,177)	(79,949)
22	Less Interest Expense	(241)	(9,267)
23	Taxable Income	894	33,990
24	Income Tax at Composite Rate of 38.58%	345	13,112
25	Less Income Tax at Present Rates	6,916	7,670
26			
27	Income Tax Adjustment	7,261	20,782

Schedule of Requested Cost of Capital

Florida Public Service Commission

Holiday Haven
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical ☐ Projected ☐
Water ☒ Sewer ☒

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	4,015	26.77%	6.00%	1.61%	241	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	6,022	40.16%	9.12%	3.66%	549	D-2
5 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6 Accumulated Deferred Income Taxes	4,960	33.07%	0.00%	0.00%	0	D-2
7 Total	<u>14,996</u>	<u>100.00%</u>		<u>5.27%</u>	<u>790</u>	
SEWER						
8 Long-Term Debt	152,620	39.36%	6.00%	2.36%	9,157	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	228,930	59.04%	9.12%	5.38%	20,878	D-2
12 Customer Deposits	1,836	0.47%	6.00%	0.03%	110	D-2
13 Accumulated Deferred Income Taxes	4,374	1.13%	0.00%	0.00%	0	D-2
14 Total	<u>387,759</u>	<u>100.00%</u>		<u>7.77%</u>	<u>30,146</u>	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	425	0.00%	0	425	0.00%	0	425	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	260	0.00%	0	260	0.00%	0	260	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	7,777	0.00%	0	7,777	0.00%	0	7,777	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	27,294	26.81%	7,318	29,309	0.00%	0	30,641	0.00%	0
28	333.4	Services	8,031	0.00%	0	8,031	0.00%	0	8,031	0.00%	0
29	334.4	Meters & Meter Installations	6,793	0.00%	0	17,674	0.00%	0	18,617	0.00%	0
30	335.4	Hydrants	0	26.81%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	277	0.00%	0	2,132	0.00%	0	6,033	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	535	0.00%	0	535	0.00%	0	535	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	51,392		7,318	66,143		0	72,319		0
		Total Land and Land Rights	260		0	260		0	260		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	
1		INTANGIBLE PLANT										
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	352.1	Franchises	110	0.00%	0	110	0.00%	0	110	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5		COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	33,452	42.22%	14,123	33,512	0.00%	0	34,131	0.00%	0	
8	355.2	Power Generation Equipment	0	42.22%	0	0	0.00%	0	0	0.00%	0	
9	360.2	Collection Sewers - Force	2,336	42.22%	986	2,672	0.00%	0	2,672	0.00%	0	
10	361.2	Collection Sewers - Gravity	137,266	42.22%	57,954	142,910	0.00%	0	164,856	0.00%	0	
11	362.2	Special Collecting Structures	0	42.22%	0	0	0.00%	0	0	0.00%	0	
12	363.2	Services to Customers	5,012	0.00%	0	5,012	0.00%	0	5,012	0.00%	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16		SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
18	354.3	Structures & Improvements	0	42.22%	0	0	0.00%	0	0	0.00%	0	
19	355.3	Power Generation Equipment	0	42.22%	0	0	0.00%	0	0	0.00%	0	
20	370.3	Receiving Wells	2,500	42.22%	1,056	2,500	0.00%	0	2,500	0.00%	0	
21	371.3	Pumping Equipment	28,762	42.22%	12,143	30,948	0.00%	0	31,574	0.00%	0	
22	389.3	Other Plant & Misc. Equipment	0	42.22%	0	0	0.00%	0	0	0.00%	0	
23		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	423	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	278,116	0.00%	0	280,026	0.00%	0	280,026	0.00%	0	
28	381.4	Plant Sewers	186,866	0.00%	0	186,866	0.00%	0	186,866	0.00%	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
31		RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	108,433	0.00%	0	108,433	0.00%	0	108,433	0.00%	0	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
54	390.71	Computer Equipment	244	0.00%	0	1,881	0.00%	0	5,320	0.00%	0	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
60	396.7	Communication Equipment	460	0.00%	0	460	0.00%	0	460	0.00%	0	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0	
63		TOTAL	783,557		86,262	795,329		0	822,384		0	
64		Total Land and Land Rights	108,433		0	108,433		0	108,433		0	

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Schedule: A-9 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	(8)	0.00%	0	2	0.00%	0	13	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	5,793	0.00%	0	6,015	0.00%	0	6,238	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	17,059	26.81%	4,573	17,391	0.00%	0	17,294	0.00%	0
28	333.4	Services	3,186	0.00%	0	3,387	0.00%	0	3,587	0.00%	0
29	334.4	Meters & Meter Installations	5,325	0.00%	0	5,755	0.00%	0	5,933	0.00%	0
30	335.4	Hydrants	0	26.81%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	7	0.00%	0	203	0.00%	0	901	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	214	0.00%	0	267	0.00%	0	321	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	31,575		4,573	33,020		0	34,287		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	(70)	0.00%	0	(68)	0.00%	0	(65)	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	17,368	42.22%	7,333	18,544	0.00%	0	19,311	0.00%	0
8	355.2	Power Generation Equipment	0	42.22%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	1,727	42.22%	729	1,068	0.00%	0	1,157	0.00%	0
10	361.2	Collection Sewers - Gravity	43,466	42.22%	18,351	45,582	0.00%	0	45,508	0.00%	0
11	362.2	Special Collecting Structures	0	42.22%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	396	0.00%	0	528	0.00%	0	660	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	42.22%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	42.22%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,500	42.22%	1,056	2,500	0.00%	0	2,500	0.00%	0
21	371.3	Pumping Equipment	5,285	42.22%	2,231	5,018	0.00%	0	6,768	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	42.22%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	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	158,694	0.00%	0	169,487	0.00%	0	185,045	0.00%	0
28	381.4	Plant Sewers	94,088	0.00%	0	99,432	0.00%	0	104,771	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	7	0.00%	0	179	0.00%	0	794	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	137	0.00%	0	148	0.00%	0	191	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	323,597		29,700	342,417		0	366,644		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Holiday Haven
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	704	0.00%	0	704	0.00%	0	704	0.00%	0
2	Meter Fees	4,120	0.00%	0	4,120	0.00%	0	4,120	0.00%	0
3	Main Extension Charge	35,916	0.00%	0	35,916	0.00%	0	35,916	0.00%	0
4	Service Installation Fees	1,018	0.00%	0	1,018	0.00%	0	1,018	0.00%	0
5	Total Cash CIAC	41,759		0	41,759		0	41,759		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	41,759		0	41,759		0	41,759		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	66,747	0.00%	0	66,747	0.00%	0	66,747	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	3,360	0.00%	0	3,360	0.00%	0	3,360	0.00%	0
16	Service Installation Fees	6,300	0.00%	0	6,300	0.00%	0	6,300	0.00%	0
17	Total Cash CIAC	76,407		0	76,407		0	76,407		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	76,407		0	76,407		0	76,407		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Holiday Haven
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	24,628	0.00%	0	24,648	0.00%	0	24,671	0.00%	0
2	Meter Fees	1,545	0.00%	0	1,751	0.00%	0	1,957	0.00%	0
3	Main Extension Charge	1,016	0.00%	0	1,823	0.00%	0	2,751	0.00%	0
4	Service Installation Fees	54	0.00%	0	79	0.00%	0	105	0.00%	0
5	Total Cash	27,242		0	28,301		0	29,483		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	27,242		0	28,301		0	29,483		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	48,155	0.00%	0	51,145	0.00%	0	54,116	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	402	0.00%	0	476	0.00%	0	551	0.00%	0
16	Service Installation Fees	1,559	0.00%	0	1,725	0.00%	0	1,890	0.00%	0
17	Total Cash	50,115		0	53,346		0	56,558		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	50,115		0	53,346		0	56,558		0

Net Depreciation Expense - Water

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	11	11	100.00%	11
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	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	222	222	100.00%	222
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 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	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	0	610	610	73.19%	447
28	333.4 Services	0	201	201	100.00%	201
29	334.4 Meters & Meter Installations	0	343	343	100.00%	343
30	335.4 Hydrants	0	0	0	73.19%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	50	50	100.00%	50
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	54	54	100.00%	54
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	1,491	1,491		1,327
	Composite U&U Rate				89.02%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,049)	(1,049)		(934)
48	NET DEPRECIATION EXPENSE - WATER	0	442	442		393
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	3	3	100.00%	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	1,238	1,238	57.78%	715
8	355.2 Power Generation Equipment	0	0	0	57.78%	0
9	360.2 Collection Sewers - Force	0	78	78	57.78%	45
10	361.2 Collection Sewers - Gravity	0	3,047	3,047	57.78%	1,761
11	362.2 Special Collecting Structures	0	0	0	57.78%	0
12	363.2 Services to Customers	0	132	132	100.00%	132
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	57.78%	0
19	355.3 Power Generation Equipment	0	0	0	57.78%	0
20	370.3 Receiving Wells	0	0	0	57.78%	0
21	371.3 Pumping Equipment	0	1,603	1,603	57.78%	926
22	389.3 Other Plant & Misc. Equipment	0	0	0	57.78%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	15,469	15,469	100.00%	15,469
28	381.4 Plant Sewers	0	5,344	5,344	100.00%	5,344
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
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	390.71 Computer Equipment	0	44	44	100.00%	44
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	26,958	26,958		24,439
	Composite NU&U Rate				90.66%	
64	(LESS) AMORTIZATION OF CIAC	0	(3,234)	(3,234)		(2,932)
65	NET DEPRECIATION EXPENSE - SEWER	0	23,723	23,723		21,507
66	Net Depr Expense Used & Useful	0				

Taxes Other Than Income
Florida Public Service Commission
Holiday Haven
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,699	300	5,580		7,580	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 14.43%			(805)		(805)	
5	Total Test Year Adjustments	0	0	(805)	0	(805)	
6	Adjusted Test Year (2005)	1,699	300	4,775	0	6,774	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	38				38	E-13
9	Payroll Tax Adjustment		346			346	B-5
10	Plant in Service Adjustment			(317)		(317)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	38	346	(317)	0	67	
13	Adjusted Intermed. Year (2006)	1,737	647	4,458	0	6,841	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		286			286	B-5
17	Plant in Service Adjustment			344		344	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	286	344	0	630	
20	Adjusted Projected Rate Year (2007)	1,737	932	4,802	0	7,471	
21	RAFTs Assoc. with Revenue Increase	2,274				2,274	B-3
22	Total Projected Rate Year (2007)	4,011	932	4,802	0	9,745	
Sewer							
23	Test Year (2005) Per Books	2,398	968	591		3,956	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 9.71%			(57)		(57)	
27	Total Test Year Adjustments	0	0	(57)	0	(57)	
28	Adjusted Test Year (2005)	2,398	968	533	0	3,899	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	28				28	E-2
31	Payroll Tax Adjustment		(244)			(244)	B-6
32	Plant in Service Adjustment			(34)		(34)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	28	(244)	(34)	0	(250)	
35	Adjusted Intermed. Year (2006)	2,425	724	500	0	3,649	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		(121)			(121)	B-6
39	Plant in Service Adjustment			36		36	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	(121)	36	0	(84)	
42	Adjusted Projected Rate Year (2007)	2,425	603	536	0	3,565	
43	RAFTs Assoc. with Revenue Increase	4,340				4,340	B-3
44	Total Projected Rate Year (2007)	6,766	603	536	0	7,905	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Holiday Haven

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	-	-	-	-	-	1.00	-	-	-	-	100.00%	100.00%	100.00%	Inter-Connected

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	-	1.00	No	-	-	-	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	-	-	-	N/A	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Holiday Haven

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1	25,000	1.07	26,797	25,000	107.19%	100.00%	100.00%	18,600	144.07%	100.00%	100.00%	100.00%	100.00%

* 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

Holiday Haven

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.

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim Permanent*		(7) Permanent*	(8) Interim Note
Water									
1	120.5	121.5	121.7	166	73.19%	73.19%	100.00%		

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

Sewer

2	108.0	115.6	118.7	200	57.78%	57.78%	100.00%		
---	-------	-------	-------	-----	--------	--------	---------	--	--

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

**Imperial Mobile Terrace
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Imperial Mobile Terrace
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Imperial Mobile Terrace
Docket No. 060368-WS
Test Year End: 12/31/2005
Water [X] Sewer [X]

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		29.53%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	10.63	13.77	5/8" X 3/4"	NA	NA
3	3/4"	15.94	20.65	3/4"	NA	NA
4	1"	26.60	34.46	1"	NA	NA
5	1-1/2"	53.17	68.87	1-1/2"	NA	NA
6	2"	85.08	110.20	2"	NA	NA
7	3"	170.15	220.40	3"	NA	NA
8	4"	265.87	344.38	4"	NA	NA
9	6"	531.75	688.78	6"	NA	NA
10	8"	850.79	1,102.04	8"	NA	NA
11	10"	1,223.02	1,584.19	10"	NA	NA
12	Gallorage, Block 1	2.95	3.82	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.63	13.77	5/8" X 3/4"	NA	NA
17	3/4"	15.94	20.65	3/4"	NA	NA
18	1"	26.60	34.46	1"	NA	NA
19	1-1/2"	53.17	68.87	1-1/2"	NA	NA
20	2"	85.08	110.20	2"	NA	NA
21	3"	170.15	220.40	3"	NA	NA
22	4"	265.87	344.38	4"	NA	NA
23	6"	531.75	688.78	6"	NA	NA
24	8"	850.79	1,102.04	8"	NA	NA
25	10"	1,223.02	1,584.19	10"	NA	NA
26	Gallorage charge	2.95	3.82	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	7.09	9.18	Res. Wastewater Only	NA	NA
29	3"	14.18	18.37	Sprinkler Heads	NA	NA
30	4"	22.16	28.70	Reuse	NA	NA
31	6"	44.30	57.38			
32	8"	70.90	91.84			
33	10"	101.92	132.02			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	232,649	(99,376)	0	133,273	A-5
2	Utility Land & Land Rights	7,512		0	7,512	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(90,132)	29,073	0	(61,059)	A-9
5	Less: CIAC	(57,612)	0	0	(57,612)	A-12
6	Accumulated Amortization of CIAC	47,838	0	0	47,838	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	25,616		0	25,616	A-1
11	Total Rate Base	165,871	(70,303)	0	95,569	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(99,376)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	29,073	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(70,303)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	50,545		0	50,545	14,926	65,472	E-2w	29.53%
2 Other Revenues	445		0	445	0	445	E-2w	0.00%
3 OPERATING REVENUES	50,990	0	0	50,990	14,926	65,917		29.27%
4 Operation & Maintenance	47,558		0	47,558	220	47,778	B-5	
5 Depreciation, net of CIAC Amort.	5,935	(2,814)	0	3,121		3,121	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	5,631	(921)	0	4,710	671	5,381	B-15	
8 Provision for Income Taxes	(1,024)		0	(1,024)	3,925	2,900	C-1	
9 OPERATING EXPENSES	58,100	(3,735)	0	54,365	4,816	59,181		
10 NET OPERATING INCOME	(7,110)	3,735	0	(3,375)	10,110	6,735		
11 RATE BASE	95,569			95,569		95,569	A-1	
12 RATE OF RETURN	-7.44%			-3.53%		7.05%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(2,814)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(921)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	14,926	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	220	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	672	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	50,990	0
18	Plus Required Revenue Adjustment	14,926	0
19	Rate Year Revenue at Proposed Rates	65,917	0
20			
21	Less Operating Expenses Before Income Taxes	(56,281)	0
22	Less Interest Expense	(2,117)	0
23	Taxable Income	7,519	0
24	Income Tax at Composite Rate of 38.58%	2,900	0
25	Less Income Tax at Present Rates	1,024	0
26			
27	Income Tax Adjustment	3,925	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical ☐ Projected ☐
Water ☒ Sewer ☒

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	33,761	35.33%	6.00%	2.12%	2,026	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	50,641	52.99%	9.12%	4.83%	4,618	D-2
5 Customer Deposits	1,520	1.59%	6.00%	0.10%	91	D-2
6 Accumulated Deferred Income Taxes	9,646	10.09%	0.00%	0.00%	0	D-2
7 Total	95,569	100.00%		7.05%	6,735	
SEWER						
8 Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Imperial Mobile Terrace
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	251	0.00%	0	251	0.00%	0	251	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	7,000	0.00%	0	7,000	0.00%	0	7,000	0.00%	0
7	304.2	Structures & Improvements	20,960	70.02%	14,676	20,960	0.00%	0	20,960	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	70.02%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	70.02%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	21,261	70.02%	14,887	21,261	0.00%	0	21,261	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	70.02%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	46,213	70.02%	32,358	46,213	0.00%	0	46,213	0.00%	0
13	310.2	Power Generation Equipment	21,160	70.02%	14,816	22,827	0.00%	0	23,327	0.00%	0
14	311.2	Pumping Equipment	32,331	70.02%	22,638	32,331	0.00%	0	32,331	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	70.02%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	512	0.00%	0	512	0.00%	0	512	0.00%	0
18	304.3	Structures & Improvements	635	0.00%	0	1,680	0.00%	0	2,365	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	142	0.00%	0	142	0.00%	0	142	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	26,127	0.00%	0	26,127	0.00%	0	26,127	0.00%	0
27	331.4	Transm. & Distribution Mains	51,407	0.00%	0	59,345	0.00%	0	75,439	0.00%	0
28	333.4	Services	499	0.00%	0	499	0.00%	0	499	0.00%	0
29	334.4	Meters & Meter Installations	11,126	0.00%	0	11,737	0.00%	0	13,676	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	538	0.00%	0	4,147	0.00%	0	11,733	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	240,161		99,376	255,032		0	281,836		0
		Total Land and Land Rights	7,512		0	7,512		0	7,512		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Imperial Mobile Terrace

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	87	0.00%	0	94	0.00%	0	100	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	8,187	70.02%	5,733	8,827	0.00%	0	9,480	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	70.02%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	70.02%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	4,553	70.02%	3,188	5,261	0.00%	0	5,970	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	70.02%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	6,609	70.02%	4,627	7,930	0.00%	0	9,251	0.00%	0
13	310.2	Power Generation Equipment	13,662	70.02%	9,566	14,758	0.00%	0	15,922	0.00%	0
14	311.2	Pumping Equipment	8,511	70.02%	5,959	10,127	0.00%	0	11,744	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	70.02%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	(1,449)	0.00%	0	(3,743)	0.00%	0	(3,880)	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	(351)	0.00%	0	(344)	0.00%	0	(338)	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	2,400	0.00%	0	3,106	0.00%	0	3,812	0.00%	0
27	331.4	Transm. & Distribution Mains	40,805	0.00%	0	41,354	0.00%	0	40,979	0.00%	0
28	333.4	Services	(9)	0.00%	0	4	0.00%	0	16	0.00%	0
29	334.4	Meters & Meter Installations	7,113	0.00%	0	7,087	0.00%	0	6,203	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	14	0.00%	0	396	0.00%	0	1,752	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	90,132		29,073	94,856		0	101,011		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	54,015	0.00%	0	54,338	0.00%	0	54,338	0.00%	0
2	Meter Fees	1,942	0.00%	0	1,983	0.00%	0	1,983	0.00%	0
3	Main Extension Charge	969	0.00%	0	1,035	0.00%	0	1,035	0.00%	0
4	Service Installation Fees	686	0.00%	0	892	0.00%	0	892	0.00%	0
5	Total Cash CIAC	57,612		0	58,248		0	58,248		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	57,612		0	58,248		0	58,248		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Imperial Mobile Terrace

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount		(9) %	(10) Amount
WATER										
	Cash									
1	Water Treatment Equipment	47,715	0.00%	0	49,539	0.00%	0	51,363	0.00%	0
2	Meter Fees	94	0.00%	0	193	0.00%	0	292	0.00%	0
3	Main Extension Charge	19	0.00%	0	42	0.00%	0	69	0.00%	0
4	Service Installation Fees	9	0.00%	0	31	0.00%	0	53	0.00%	0
5	Total Cash	47,838		0	49,805		0	51,777		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	47,838		0	49,805		0	51,777		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-13 Revision 1
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	6	6	100.00%	6
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	635	635	29.98%	190
8	305.2 Collect. & Impound Reservoirs	0	0	0	29.98%	0
9	306.2 Lake, River & Other Intakes	0	0	0	29.98%	0
10	307.2 Wells & Springs	0	708	708	29.98%	212
11	308.2 Infiltration Galleries & Tunnels	0	0	0	29.98%	0
12	309.2 Supply Mains	0	1,322	1,322	29.98%	396
13	310.2 Power Generation Equipment	0	1,058	1,058	29.98%	317
14	311.2 Pumping Equipment	0	1,617	1,617	29.98%	485
15	339.2 Other Plant & Misc. Equipment	0	0	0	29.98%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	21	21	100.00%	21
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	6	6	100.00%	6
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	705	705	100.00%	705
27	331.4 Transm. & Distribution Mains	0	1,142	1,142	100.00%	1,142
28	333.4 Services	0	12	12	100.00%	12
29	334.4 Meters & Meter Installations	0	556	556	100.00%	556
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	0	97	97	100.00%	97
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	7,886	7,886		4,147
	Composite U&U Rate				52.59%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,951)	(1,951)		(1,026)
48	NET DEPRECIATION EXPENSE - WATER	0	5,935	5,935		3,121
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected []

Schedule: B-14 Revision 1
Page: 1 of 3
Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Imperial Mobile Terrace
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006; Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,295	1,183	2,154		5,631	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 42.76%			(921)		(921)	
5	Total Test Year Adjustments	0	0	(921)	0	(921)	
6	Adjusted Test Year (2005)	2,295	1,183	1,233	0	4,710	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	53				53	E-13
9	Payroll Tax Adjustment		(224)			(224)	B-5
10	Plant in Service Adjustment			196		196	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	53	(224)	196	0	24	
13	Adjusted Intermed. Year (2006)	2,347	958	1,429	0	4,734	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		403			403	B-5
17	Plant in Service Adjustment			323		323	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	403	323	0	726	
20	Adjusted Projected Rate Year (2007)	2,347	1,361	1,751	0	5,460	
21	RAFTs Assoc. with Revenue Increase	2,274				2,274	B-3
22	Total Projected Rate Year (2007)	4,621	1,361	1,751	0	7,733	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
44	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Imperial Mobile Terrace

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	14.58	29.17	-	-	29.17	1.03	29.98	400	500	100	29.98%	29.98%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	14.58	1.03	500.00	515	29	515	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	13,560	27,120	2,700	1004.44%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Imperial Mobile Terrace

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Imperial Mobile Terrace

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended	Total	Interim T&D	Used & Useful		
No.	ERCs	ERCs	ERCs	Lots	U&U as	Interim	Permanent*	Interim Note
	2005	2010	2012		Calculated			
Water								
1	247.0	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer

2

NA

*

**Jasmine Lakes
Water and Sewer**

Docket No. 060368-WS

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

Pasco County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Jasmine Lakes
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
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Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

(1)			(2)		(3)		(4)			(5)		(6)				
Line	Class/Meter Size		Present		Interim		Class/Meter Size	Present		Interim		Class/Meter Size	Present		Interim	
No.			Rates		Rates			Rates		Rates			Rates		Rates	
	WATER					23.29%		SEWER					29.80%			
1	Residential							Residential								
2	5/8" X 3/4"		9.30		11.47		5/8" X 3/4"	10.91		14.16						
3	3/4"		-		-		3/4"	10.91		14.16						
4	1"		23.29		28.72		1"	10.91		14.16						
5	1-1/2"		46.54		57.38		1-1/2"	10.91		14.16						
6	2"		74.47		91.82		2"	10.91		14.16						
7	3"		148.93		183.62		3"	10.91		14.16						
8	4"		232.74		286.95		4"	10.91		14.16						
9	6"		465.46		573.88		6"	10.91		14.16						
10	8"		744.73		918.21		8"	10.91		14.16						
11	10"		-		-		10"	-		-						
12	Gallorage, Block 1		3.18		3.92		Gallorage cap (gallons)	6,000		6,000						
13	Block 2		-		-		Gallorage charge	2.74		3.56						
14	Block 3		-		-											
15	General Service							General Service								
16	5/8" X 3/4"		9.30		11.47		5/8" X 3/4"	10.91		14.16						
17	3/4"		-		-		3/4"	-		-						
18	1"		23.29		28.72		1"	27.22		35.33						
19	1-1/2"		46.54		57.38		1-1/2"	54.46		70.69						
20	2"		74.47		91.82		2"	87.15		113.12						
21	3"		148.93		183.62		3"	174.27		226.21						
22	4"		232.74		286.95		4"	272.29		353.44						
23	6"		465.46		573.88		6"	544.63		706.95						
24	8"		744.73		918.21		8"	871.37		1,131.07						
25	10"		-		-		10"	-		-						
26	Gallorage charge		3.18		3.92		Gallorage charge	3.31		4.30						
27	Fire Protection							Flat Rate								
28	2"		-		-		Res. Wastewater Only	-		-						
29	3"		-		-		Sprinkler Heads	-		-						
30	4"		73.39		90.49		Reuse	-		-						
31	6"		146.79		180.98											
32	8"		234.85		289.56											
33	10"		-		-											

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Adjusted	Adjustments	Adjustments	Interim	
No.	Description	Balance	for	Last	Rate	Supporting
		12/31/2005	Non-U&U	Rate Case	Base	Schedule(s)
WATER						
1	Utility Plant in Service	2,281,311	(142,756)	0	2,138,555	A-5
2	Utility Land & Land Rights	16,009		0	16,009	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(620,038)	65,166	0	(554,872)	A-9
5	Less: CIAC	(199,156)	0	0	(199,156)	A-12
6	Accumulated Amortization of CIAC	174,015	0	0	174,015	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	83,492		0	83,492	A-1
11	Total Rate Base	1,735,633	(77,591)	0	1,658,042	
SEWER						
12	Utility Plant in Service	1,494,438	(293,329)	0	1,201,109	A-6
13	Utility Land & Land Rights	5,802		0	5,802	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(908,182)	186,947	0	(721,235)	A-10
16	Less: CIAC	(162,314)	0	0	(162,314)	A-12
17	Accumulated Amortization of CIAC	148,184	0	0	148,184	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	95,350		0	95,350	A-2
21	Total Rate Base	673,278	(106,382)	0	566,897	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
1	Utility Plant in Service	(142,756)	(293,329)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	65,166	186,947
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(77,591)	(106,382)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	458,488		0	458,488	106,800	565,288	E-2w	23.29%
2 Other Revenues	7,009		0	7,009	0	7,009	E-2w	0.00%
3 OPERATING REVENUES	465,497	0	0	465,497	106,800	572,297		22.94%
4 Operation & Maintenance	296,491		0	296,491	1,577	298,068	B-5	
5 Depreciation, net of CIAC Amort.	69,592	(7,229)	0	62,363		62,363	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	33,885	(600)	0	33,285	4,803	38,087	B-15	
8 Provision for Income Taxes	15,166		0	15,166	37,119	52,285	C-1	
9 OPERATING EXPENSES	415,134	(7,829)	0	407,305	43,499	450,803		
10 NET OPERATING INCOME	50,363	7,829	0	58,193	63,301	121,494		
11 RATE BASE	1,658,042			1,658,042		1,658,042	A-1	
12 RATE OF RETURN	3.04%			3.51%		7.33%		
Sewer								
13 Sewer Sales Revenues	376,562		0	376,562	112,231	488,793	E-2s	29.80%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	376,562	0	0	376,562	112,231	488,793		29.80%
16 Operation & Maintenance	349,822		0	349,822	1,657	351,480	B-6	
17 Depreciation, net of CIAC Amort.	70,097	(17,026)	0	53,071		53,071	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	30,961	(2,238)	0	28,723	5,047	33,770	B-15	
20 Provision for Income Taxes	(21,463)		0	(21,463)	36,278	14,814	C-1	
21 OPERATING EXPENSES	429,417	(19,264)	0	410,153	42,982	453,135		
22 NET OPERATING INCOME	(52,855)	19,264	0	(33,591)	69,249	35,658		
23 RATE BASE	566,897			566,897		566,897	A-2	
24 RATE OF RETURN	-9.32%			-5.93%		6.29%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(7,229)	(17,026)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(600)	(2,238)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	106,800	112,231
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,577	1,657
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	4,806	5,050
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	465,497	376,562
18	Plus Required Revenue Adjustment	106,800	112,231
19	Rate Year Revenue at Proposed Rates	572,297	488,793
20			
21	Less Operating Expenses Before Income Taxes	(398,519)	(438,321)
22	Less Interest Expense	(38,238)	(12,068)
23	Taxable Income	135,541	38,404
24	Income Tax at Composite Rate of 38.58%	52,285	14,814
25	Less Income Tax at Present Rates	(15,166)	21,463
26			
27	Income Tax Adjustment	37,119	36,278

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	608,597	36.71%	6.00%	2.20%	36,516	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	912,895	55.06%	9.12%	5.02%	83,256	D-2
5	Customer Deposits	28,697	1.73%	6.00%	0.10%	1,722	D-2
6	Accumulated Deferred Income Taxes	107,854	6.50%	0.00%	0.00%	0	D-2
7	Total	1,658,042	100.00%		7.33%	121,494	
SEWER							
8	Long-Term Debt	172,440	30.42%	6.00%	1.83%	10,346	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	258,661	45.63%	9.12%	4.16%	23,590	D-2
12	Customer Deposits	28,697	5.06%	6.00%	0.30%	1,722	D-2
13	Accumulated Deferred Income Taxes	107,099	18.89%	0.00%	0.00%	0	D-2
14	Total	566,897	100.00%		6.29%	35,658	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	13,883	0.00%	0	13,883	0.00%	0	13,883	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	2,570	0.00%	0	2,570	0.00%	0	2,570	0.00%	0
7	304.2	Structures & Improvements	0	37.23%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	37.23%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other intakes	0	37.23%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	118,263	37.23%	44,029	118,263	0.00%	0	118,263	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	37.23%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	27,174	37.23%	10,117	28,604	0.00%	0	33,374	0.00%	0
13	310.2	Power Generation Equipment	9,356	37.23%	3,483	97,927	0.00%	0	143,928	0.00%	0
14	311.2	Pumping Equipment	46,677	37.23%	17,378	46,677	0.00%	0	46,677	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	37.23%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	13,439	0.00%	0	13,439	0.00%	0	13,439	0.00%	0
18	304.3	Structures & Improvements	17,024	40.66%	6,922	18,934	0.00%	0	23,253	0.00%	0
19	311.3	Pumping Equipment	22,996	40.66%	9,350	24,378	0.00%	0	25,991	0.00%	0
20	320.3	Water Treatment Equipment	96,539	40.66%	39,253	88,679	0.00%	0	88,679	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	40.66%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	40.66%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	30,065	40.66%	12,224	31,692	0.00%	0	31,692	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	141,200	0.00%	0	141,200	0.00%	0	141,200	0.00%	0
27	331.4	Transm. & Distribution Mains	320,848	0.00%	0	338,436	0.00%	0	350,437	0.00%	0
28	333.4	Services	36,342	0.00%	0	39,692	0.00%	0	39,692	0.00%	0
29	334.4	Meters & Meter Installations	109,138	0.00%	0	118,186	0.00%	0	123,335	0.00%	0
30	335.4	Hydrants	39,534	0.00%	0	39,534	0.00%	0	39,534	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,269	0.00%	0	1,269	0.00%	0	1,269	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,164,451	0.00%	0	1,164,451	0.00%	0	1,164,451	0.00%	0
36	340.5	Office Furniture & Equipment	8,448	0.00%	0	8,448	0.00%	0	8,448	0.00%	0
37	340.51	Computer Equipment	3,421	0.00%	0	26,379	0.00%	0	74,623	0.00%	0
38	341.5	Transportation Equipment	10,950	0.00%	0	10,950	0.00%	0	10,950	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	8,421	0.00%	0	10,986	0.00%	0	10,986	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	2,393	0.00%	0	2,393	0.00%	0	2,393	0.00%	0
43	346.5	Communication Equipment	168	0.00%	0	727	0.00%	0	727	0.00%	0
44	347.5	Miscellaneous Equipment	2,002	0.00%	0	2,002	0.00%	0	2,002	0.00%	0
45	348.5	Other Tangible Plant	50,750	0.00%	0	65,894	0.00%	0	65,894	0.00%	0
46		TOTAL	2,297,320		142,756	2,455,593		0	2,577,690		0
		Total Land and Land Rights	16,009		0	16,009		0	16,009		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-6 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	14,072	0.00%	0	14,072	0.00%	0	14,072	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	5,802	0.00%	0	5,802	0.00%	0	5,802	0.00%	0
7	354.2	Structures & Improvements	1,656	0.00%	0	1,656	0.00%	0	1,656	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	272,708	0.00%	0	274,916	0.00%	0	282,909	0.00%	0
10	361.2	Collection Sewers - Gravity	118,925	0.00%	0	132,793	0.00%	0	278,524	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	2,643	0.00%	0	2,643	0.00%	0	2,643	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	940	0.00%	0	506	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	194,038	0.00%	0	204,563	0.00%	0	236,098	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	23,400	34.74%	8,129	24,409	0.00%	0	25,846	0.00%	0
26	355.4	Power Generation Equipment	0	34.74%	0	434	0.00%	0	940	0.00%	0
27	380.4	Treatment & Disposal Equipment	729,733	34.74%	253,509	742,311	0.00%	0	882,813	0.00%	0
28	381.4	Plant Sewers	0	34.74%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	168	34.74%	58	168	0.00%	0	168	0.00%	0
30	389.4	Other Plant & Misc. Equipment	91,054	34.74%	31,632	91,054	0.00%	0	91,054	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	483	0.00%	0	483	0.00%	0	483	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	451	0.00%	0	451	0.00%	0	451	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	604	0.00%	0	7,853	0.00%	0
53	390.7	Office Furniture & Equipment	6,697	0.00%	0	6,697	0.00%	0	6,697	0.00%	0
54	390.71	Computer Equipment	3,397	0.00%	0	26,194	0.00%	0	74,100	0.00%	0
55	391.7	Transportation Equipment	6,050	0.00%	0	31,435	0.00%	0	61,050	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	78	0.00%	0	78	0.00%	0	78	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	705	0.00%	0	606	0.00%	0	1,764	0.00%	0
62	398.7	Other Tangible Plant	27,239	0.00%	0	34,104	0.00%	0	34,104	0.00%	0
63		TOTAL	1,500,240		293,329	1,595,980		0	2,009,105		0
64		Total Land and Land Rights	5,802		0	5,802		0	5,802		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	5,115	0.00%	0	5,462	0.00%	0	5,809	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	37.23%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	37.23%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	37.23%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	60,277	37.23%	22,441	64,215	0.00%	0	68,154	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	37.23%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	17,443	37.23%	6,494	18,227	0.00%	0	19,130	0.00%	0
13	310.2	Power Generation Equipment	117	37.23%	44	2,495	0.00%	0	9,308	0.00%	0
14	311.2	Pumping Equipment	28,723	37.23%	10,694	31,057	0.00%	0	33,391	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	37.23%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,888	40.66%	1,174	3,140	0.00%	0	2,588	0.00%	0
19	311.3	Pumping Equipment	2,935	40.66%	1,193	4,105	0.00%	0	5,384	0.00%	0
20	320.3	Water Treatment Equipment	52,840	40.66%	21,485	62,093	0.00%	0	70,961	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	40.66%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	40.66%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	4,036	40.66%	1,641	5,611	0.00%	0	7,199	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	106,049	0.00%	0	110,087	0.00%	0	114,125	0.00%	0
27	331.4	Transm. & Distribution Mains	196,636	0.00%	0	206,142	0.00%	0	214,194	0.00%	0
28	333.4	Services	23,625	0.00%	0	24,603	0.00%	0	25,595	0.00%	0
29	334.4	Meters & Meter Installations	72,793	0.00%	0	77,853	0.00%	0	78,674	0.00%	0
30	335.4	Hydrants	4,724	0.00%	0	5,602	0.00%	0	6,480	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	518	0.00%	0	569	0.00%	0	620	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	14,556	0.00%	0	43,667	0.00%	0	72,778	0.00%	0
36	340.5	Office Furniture & Equipment	8,448	0.00%	0	8,448	0.00%	0	8,448	0.00%	0
37	340.51	Computer Equipment	91	0.00%	0	2,517	0.00%	0	11,141	0.00%	0
38	341.5	Transportation Equipment	10,950	0.00%	0	10,950	0.00%	0	10,950	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	1,810	0.00%	0	2,476	0.00%	0	3,163	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	2,393	0.00%	0	2,393	0.00%	0	2,393	0.00%	0
43	346.5	Communication Equipment	3	0.00%	0	55	0.00%	0	127	0.00%	0
44	347.5	Miscellaneous Equipment	475	0.00%	0	609	0.00%	0	742	0.00%	0
45	348.5	Other Tangible Plant	2,593	0.00%	0	9,056	0.00%	0	15,645	0.00%	0
46		TOTAL	620,038		65,166	701,430		0	786,999		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	5,006	0.00%	0	5,006	0.00%	0	5,006	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	337	0.00%	0	398	0.00%	0	459	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	236,137	0.00%	0	244,969	0.00%	0	252,887	0.00%	0
10	361.2	Collection Sewers - Gravity	1,467	0.00%	0	4,547	0.00%	0	9,555	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	1,586	0.00%	0	2,114	0.00%	0	2,592	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	99,257	0.00%	0	103,797	0.00%	0	101,664	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	9,024	34.74%	3,135	9,703	0.00%	0	10,072	0.00%	0
26	355.4	Power Generation Equipment	118	34.74%	41	126	0.00%	0	169	0.00%	0
27	380.4	Treatment & Disposal Equipment	478,007	34.74%	166,060	526,796	0.00%	0	581,384	0.00%	0
28	381.4	Plant Sewers	0	34.74%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	54	34.74%	19	54	0.00%	0	54	0.00%	0
30	389.4	Other Plant & Misc. Equipment	50,930	34.74%	17,693	57,004	0.00%	0	63,077	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	16	0.00%	0	48	0.00%	0	81	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	6	0.00%	0	17	0.00%	0	28	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	(172)	0.00%	0	(2,089)	0.00%	0
53	390.7	Office Furniture & Equipment	6,697	0.00%	0	6,697	0.00%	0	6,697	0.00%	0
54	390.71	Computer Equipment	91	0.00%	0	2,499	0.00%	0	11,063	0.00%	0
55	391.7	Transportation Equipment	6,050	0.00%	0	7,694	0.00%	0	18,260	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	55	0.00%	0	63	0.00%	0	70	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	24	0.00%	0	(82)	0.00%	0	(1,275)	0.00%	0
62	398.7	Other Tangible Plant	13,322	0.00%	0	19,971	0.00%	0	26,792	0.00%	0
63		TOTAL	908,182		186,947	991,249		0	1,086,548		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-12 Revision 1
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.																					
Line No.	Description	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
		Historical Base Year 2005		Intermediate Year 2006		Projected Rate Year 2007		Non-Used & Useful		Adjusted Balance		Non-Used & Useful		Adjusted Balance		Non-Used & Useful		Adjusted Balance		Non-Used & Useful	
		Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%
WATER																					
Cash CIAC:																					
1	Water Treatment Equipment	199,156	0.00%	0	0.00%	0	0.00%	199,156	0.00%	0	0.00%	199,156	0.00%	0	0.00%	199,156	0.00%	0	0.00%	0	0.00%
2	Meter Fees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
3	Main Extension Charge	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
4	Service Installation Fees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5	Total Cash CIAC	199,156		0				199,156		0				199,156		0				0	
Property CIAC:																					
6	Dist Reservoirs & Standpipes	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
7	T&D Mains	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
8	Services	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9	Meters/Meter Installation	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
10	Hydrants	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
11	Total Property CIAC	0		0				0		0				0		0				0	
12	Total Water CIAC	199,156		0				199,156		0				199,156		0				0	
SEWER																					
Cash CIAC:																					
13	Treatment & Disposal Equipment	162,314	0.00%	0	0.00%	0	0.00%	162,314	0.00%	0	0.00%	162,314	0.00%	0	0.00%	162,314	0.00%	0	0.00%	0	0.00%
14	Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
15	Main Extension Charge	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
16	Service Installation Fees	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
17	Total Cash CIAC	162,314		0				162,314		0				162,314		0				0	
Property CIAC:																					
18	Structures & Improvements	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
19	Collection Sewers- Force	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
20	Collection Sewers- Gravity	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
21	Services to Customers	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
22	Lift Stations	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
23	Pumping Equipment	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
24	Reuse Services	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
25	Reuse Transmission & Dist Mains	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
26	Other Plant Misc Equip	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
27	Total Property CIAC	0		0				0		0				0		0				0	
28	Total Sewer CIAC	162,314		0				162,314		0				162,314		0				0	

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jasmine Lakes
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	174,015	0.00%	0	181,941	0.00%	0	189,916	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	174,015		0	181,941		0	189,916		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	174,015		0	181,941		0	189,916		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	148,184	0.00%	0	157,617	0.00%	0	162,314	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	148,184		0	157,617		0	162,314		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	148,184		0	157,617		0	162,314		0

Net Depreciation Expense - Water
Florida Public Service Commission
Jasmine Lakes
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(6) 2005 Per Books	(7) Utility Adjustments	(8) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	347	0	347	100.00%	347
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	0	0	62.77%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	62.77%	0
9	306.2 Lake, River & Other Intakes	0	0	0	62.77%	0
10	307.2 Wells & Springs	3,938	(0)	3,938	62.77%	2,472
11	308.2 Infiltration Galleries & Tunnels	0	0	0	62.77%	0
12	309.2 Supply Mains	777	0	777	62.77%	488
13	310.2 Power Generation Equipment	507	0	507	62.77%	318
14	311.2 Pumping Equipment	2,334	(0)	2,334	62.77%	1,465
15	339.2 Other Plant & Misc. Equipment	0	0	0	62.77%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	571	0	571	59.34%	339
19	311.3 Pumping Equipment	1,150	(0)	1,150	59.34%	682
20	320.3 Water Treatment Equipment	9,659	0	9,659	59.34%	5,732
21	339.3 Other Plant & Misc. Equipment	0	0	0	59.34%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	59.34%	0
25	311.4 Pumping Equipment	1,518	0	1,518	59.34%	901
26	330.4 Distr. Reservoirs & Standpipes	4,038	(0)	4,038	100.00%	4,038
27	331.4 Transm. & Distribution Mains	9,467	0	9,467	100.00%	9,467
28	333.4 Services	921	(0)	921	100.00%	921
29	334.4 Meters & Meter Installations	5,437	43	5,481	100.00%	5,481
30	335.4 Hydrants	878	(0)	878	100.00%	878
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	51	0	51	100.00%	51
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	30,373	(1,262)	29,111	100.00%	29,111
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	618	618	100.00%	618
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	556	(0)	556	100.00%	556
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	18	18	100.00%	18
44	347.5 Miscellaneous Equipment	134	(0)	134	100.00%	134
45	348.5 Other Tangible Plant	5,491	0	5,491	100.00%	5,491
46	TOTAL DEPRECIATION EXPENSE	78,147	(582)	77,565		69,508
	Composite U&U Rate				89.61%	
47	(LESS) AMORTIZATION OF CIAC	(7,448)	(525)	(7,973)		(7,145)
48	NET DEPRECIATION EXPENSE - WATER	70,699	(1,107)	69,592		62,363
49	Net Depr Expense Used & Useful	63,355				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	0	0	100.00%	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	9,083	(9,021)	61	100.00%	61	
8	355.2 Power Generation Equipment	2,217	(2,217)	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	9,091	9,091	100.00%	9,091	
10	361.2 Collection Sewers - Gravity	0	2,980	2,980	100.00%	2,980	
11	362.2 Special Collecting Structures	528	(528)	0	100.00%	0	
12	363.2 Services to Customers	0	0	0	100.00%	0	
13	364.2 Flow Measuring Devices	0	529	529	100.00%	529	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	
19	355.3 Power Generation Equipment	6,471	(6,471)	0	100.00%	0	
20	370.3 Receiving Wells	0	0	0	100.00%	0	
21	371.3 Pumping Equipment	0	4,858	4,858	100.00%	4,858	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	47	(47)	0	100.00%	0	
25	354.4 Structures & Improvements	40,582	(39,713)	869	65.26%	567	
26	355.4 Power Generation Equipment	0	0	0	65.26%	0	
27	380.4 Treatment & Disposal Equipment	6	48,678	48,684	65.26%	31,771	
28	381.4 Plant Sewers	5,063	(5,063)	0	65.26%	0	
29	382.4 Outfall Sewer Lines	0	0	0	65.26%	0	
30	389.4 Other Plant & Misc. Equipment	0	6,073	6,073	65.26%	3,963	
31	RECLAIMED WATER TREATMENT PLANT						
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	22	(22)	0	100.00%	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	
39	389.5 Other Plant & Misc. Equipment	0	32	32	100.00%	32	
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	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	
45	366.6 Reuse Services	21	(21)	0	100.00%	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	
47	371.6 Pumping Equipment	0	11	11	100.00%	11	
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						
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	390.71 Computer Equipment	0	613	613	100.00%	613	
55	391.7 Transportation Equipment	5	(5)	0	100.00%	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	
57	393.7 Tools, Shop & Garage Equipment	0	8	8	100.00%	8	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	
59	395.7 Power Operated Equipment	39	(39)	0	100.00%	0	
60	396.7 Communication Equipment	2,853	(2,853)	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	47	47	100.00%	47	
62	398.7 Other Tangible Plant	0	5,705	5,705	100.00%	5,705	
63	TOTAL DEPRECIATION EXPENSE	66,937	12,625	79,563			60,238
	Composite NU&U Rate				75.71%		
64	(LESS) AMORTIZATION OF CIAC	(7,645)	(1,821)	(9,466)			(7,167)
65	NET DEPRECIATION EXPENSE - SEWER	59,293	10,804	70,097			53,071
66	Net Depr Expense Used & Useful	44,891					

Taxes Other Than Income

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	20,947	3,407	9,531		33,885	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 6.30%			(600)		(600)	
5	Total Test Year Adjustments	0	0	(600)	0	(600)	
6	Adjusted Test Year (2005)	20,947	3,407	8,930	0	33,285	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	337				337	E-13
9	Payroll Tax Adjustment		408			408	B-5
10	Plant in Service Adjustment			(227)		(227)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	337	408	(227)	0	518	
13	Adjusted Intermed. Year (2006)	21,285	3,815	8,703	0	33,803	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		(562)			(562)	B-5
17	Plant in Service Adjustment			4,043		4,043	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	(562)	4,043	0	3,482	
20	Adjusted Projected Rate Year (2007)	21,285	3,253	12,746	0	37,284	
21	RAFTs Assoc. with Revenue Increase	6,688				6,688	B-3
22	Total Projected Rate Year (2007)	27,973	3,253	12,746	0	43,973	
Sewer							
23	Test Year (2005) Per Books	16,945	4,056	9,959		30,961	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 22.47%			(2,238)		(2,238)	
27	Total Test Year Adjustments	0	0	(2,238)	0	(2,238)	
28	Adjusted Test Year (2005)	16,945	4,056	7,721	0	28,723	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	468				468	E-2
31	Payroll Tax Adjustment		24			24	B-6
32	Plant in Service Adjustment			(238)		(238)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	468	24	(238)	0	255	
35	Adjusted Intermed. Year (2006)	17,414	4,080	7,484	0	28,978	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		(102)			(102)	B-6
39	Plant in Service Adjustment			4,225		4,225	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	(102)	4,225	0	4,123	
	Adjusted Projected Rate Year (2007)	17,414	3,978	11,709	0	33,100	
42	RAFTs Assoc. with Revenue Increase	15,023				15,023	B-3
43	Total Projected Rate Year (2007)	32,437	3,978	11,709	0	48,124	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Jasmine Lakes

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	326.39	-	-	326.39	-	1.00	326.39	260	780	520	62.77%	62.77%	100.00%	0

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	326.39	1.00	No	326	653	653	800	1,900	1,100	59.34%	59.34%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	385,000	770,000	450,000	171.11%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Jasmine Lakes

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1	248,000	1.00	248,000	380,000	65.26%	65.26%	100.00%	380,000	65.26%	65.26%	100.00%	65.26%	100.00%

* 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 Revision 1
Page: 1 of 1
Preparer: John F. Guastella

Jasmine Lakes

Docket No. 060368-WS

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	1,587.0	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer

2	1,549.9	1,535.3	1,527.7	1,526	100.61%	100.00%	100.00%	BuiltOut
---	---------	---------	---------	-------	---------	---------	---------	----------

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

**Kingswood
Water**

Docket No. 060368-WS

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

Brevard County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Kingswood
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Kingswood

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		107.87%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	10.63	22.10	5/8" X 3/4"	NA	NA
3	3/4"	15.94	33.13	3/4"	NA	NA
4	1"	26.60	55.29	1"	NA	NA
5	1-1/2"	53.17	110.52	1-1/2"	NA	NA
6	2"	85.08	176.85	2"	NA	NA
7	3"	170.15	353.68	3"	NA	NA
8	4"	265.87	552.65	4"	NA	NA
9	6"	531.75	1,105.33	6"	NA	NA
10	8"	850.79	1,768.50	8"	NA	NA
11	10"	1,223.02	2,542.24	10"	NA	NA
12	Gallorage, Block 1	2.95	6.13	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.63	22.10	5/8" X 3/4"	NA	NA
17	3/4"	15.94	33.13	3/4"	NA	NA
18	1"	26.60	55.29	1"	NA	NA
19	1-1/2"	53.17	110.52	1-1/2"	NA	NA
20	2"	85.08	176.85	2"	NA	NA
21	3"	170.15	353.68	3"	NA	NA
22	4"	265.87	552.65	4"	NA	NA
23	6"	531.75	1,105.33	6"	NA	NA
24	8"	850.79	1,768.50	8"	NA	NA
25	10"	1,223.02	2,542.24	10"	NA	NA
26	Gallorage charge	2.95	6.13	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	7.09	14.74	Res. Wastewater Only	NA	NA
29	3"	14.18	29.48	Sprinkler Heads	NA	NA
30	4"	22.16	46.06	Reuse	NA	NA
31	6"	44.30	92.08			
32	8"	70.90	147.38			
33	10"	101.92	211.86			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	5,808	(114)	0	5,694	A-5
2	Utility Land & Land Rights	1,058		0	1,058	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(4,537)	110	0	(4,428)	A-9
5	Less: CIAC	(156)	0	0	(156)	A-12
6	Accumulated Amortization of CIAC	9	0	0	9	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	6,621		0	6,621	A-1
11	Total Rate Base	8,803	(4)	0	8,799	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☐

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(114)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	110	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(4)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	17,238		0	17,238	18,594	35,832	E-2w	107.87%
2 Other Revenues	220		0	220	0	220	E-2w	0.00%
3 OPERATING REVENUES	17,458	0	0	17,458	18,594	36,052		106.51%
4 Operation & Maintenance	32,805		0	32,805	275	33,080	B-5	
5 Depreciation, net of CIAC Amort.	214	(2)	0	211		211	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	1,239	(0)	0	1,239	836	2,075	B-15	
8 Provision for Income Taxes	(6,521)		0	(6,521)	6,722	201	C-1	
9 OPERATING EXPENSES	27,737	(3)	0	27,734	7,833	35,567		
10 NET OPERATING INCOME	(10,278)	3	0	(10,276)	10,761	485		
11 RATE BASE	8,799			8,799		8,799	A-1	
12 RATE OF RETURN	-116.82%			-116.79%		5.51%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(2)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(0)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	18,594	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	275	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	837	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	17,458	0
18	Plus Required Revenue Adjustment	18,594	0
19	Rate Year Revenue at Proposed Rates	36,052	0
20			
21	Less Operating Expenses Before Income Taxes	(35,366)	0
22	Less Interest Expense	(165)	0
23	Taxable Income	522	0
24	Income Tax at Composite Rate of 38.58%	201	0
25	Less Income Tax at Present Rates	6,521	0
26			
27	Income Tax Adjustment	6,722	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	2,342	26.62%	6.00%	1.60%	141	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	3,513	39.93%	9.12%	3.64%	320	D-2
5	Customer Deposits	405	4.60%	6.00%	0.28%	24	D-2
6	Accumulated Deferred Income Taxes	2,538	28.85%	0.00%	0.00%	0	D-2
7	Total	8,799	100.00%		5.51%	485	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Kingswood

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	563	0.00%	0	563	0.00%	0	563	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	1,058	0.00%	0	1,058	0.00%	0	1,058	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	1,917	5.96%	114	3,289	0.00%	0	8,260	0.00%	0
28	333.4	Services	410	0.00%	0	410	0.00%	0	410	0.00%	0
29	334.4	Meters & Meter Installations	2,777	0.00%	0	2,950	0.00%	0	3,422	0.00%	0
30	335.4	Hydrants	0	5.96%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	142	0.00%	0	1,091	0.00%	0	3,088	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	6,866		114	9,361		0	16,801		0
		Total Land and Land Rights	1,058		0	1,058		0	1,058		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Kingswood

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful		Adjusted Balance	(6) Non-Used & Useful		Adjusted Balance	(9) Non-Used & Useful	
				(4) %	(4) Amount		(7) %	(7) Amount		(10) %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Kingswood
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	301	0.00%	0	315	0.00%	0	329	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	1,843	5.96%	110	1,727	0.00%	0	1,259	0.00%	0
28	333.4	Services	415	0.00%	0	415	0.00%	0	415	0.00%	0
29	334.4	Meters & Meter Installations	1,975	0.00%	0	1,901	0.00%	0	1,696	0.00%	0
30	335.4	Hydrants	0	5.96%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	4	0.00%	0	104	0.00%	0	461	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	4,537		110	4,462		0	4,160		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Kingswood

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Kingswood

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
		%	Amount	%	Amount	%	Amount	%	Amount	
WATER										
Cash CIAC:										
1	Water Treatment Equipment	3	0.00%	0	3	0.00%	0	3	0.00%	0
2	Meter Fees	153	0.00%	0	153	0.00%	0	153	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	156		0	156		0	156		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	156		0	156		0	156		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Kingswood
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Net Depreciation Expense - Water
Florida Public Service Commission
Kingswood
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	14	14	100.00%	14
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	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	0	0	100.00%	0
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 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	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	0	43	43	94.04%	40
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	139	139	100.00%	139
30	335.4 Hydrants	0	0	0	94.04%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	26	26	100.00%	26
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	221	221		219
	Composite U&U Rate				98.85%	
47	(LESS) AMORTIZATION OF CIAC	0	(8)	(8)		(8)
48	NET DEPRECIATION EXPENSE - WATER	0	214	214		211
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Kingswood
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	786	441	13		1,239	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 2.18%			(0)		(0)	
5	Total Test Year Adjustments	0	0	(0)	0	(0)	
6	Adjusted Test Year (2005)	786	441	12	0	1,239	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	18				18	E-13
9	Payroll Tax Adjustment		332			332	B-5
10	Plant in Service Adjustment			(2)		(2)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	18	332	(2)	0	349	
13	Adjusted Intermed. Year (2006)	804	773	11	0	1,588	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		1,348			1,348	B-5
17	Plant in Service Adjustment			73		73	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	1,348	73	0	1,420	
20	Adjusted Projected Rate Year (2007)	804	2,121	83	0	3,008	
21	RAFTs Assoc. with Revenue Increase	2,583				2,583	B-3
22	Total Projected Rate Year (2007)	3,386	2,121	83	0	5,590	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
44	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	-	-	-	-	-	1.04	-	-	-	-	100.00%	100.00%	100.00%	Inter-Connected Built-Out

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	-	1.04	No	-	-	-	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	-	-	-	N/A	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Kingswood

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Kingswood

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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended		Interim T&D			
No.	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	60.5	64.0	65.1	68	94.04%	94.04%	100.00%	Built-Out

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

Sewer

2

NA

*

**Leisure Lakes
Water and Sewer**

Docket No. 060368-WS

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

Highlands County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Leisure Lakes
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Adjustments to Rate Base - Interim	G-3	5
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Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
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Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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CIAC by Classification	A-12, pg 1	13
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Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		48.45%			-4.64%
1	Residential			Residential		
2	5/8" X 3/4"	8.08	11.99	5/8" X 3/4"	16.30	15.54
3	3/4"	12.12	17.99	3/4"	16.30	15.54
4	1"	20.20	29.99	1"	16.30	15.54
5	1-1/2"	40.37	59.93	1-1/2"	16.30	15.54
6	2"	64.62	95.93	2"	16.30	15.54
7	3"	129.21	191.81	3"	16.30	15.54
8	4"	201.89	299.71	4"	16.30	15.54
9	6"	403.80	599.44	6"	16.30	15.54
10	8"	646.09	959.12	8"	16.30	15.54
11	10"	928.73	1,378.70	10"	16.30	15.54
12	Gallonge, Block 1	4.89	7.26	Gallonge cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonge charge	3.30	3.15
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	8.08	11.99	5/8" X 3/4"	16.30	15.54
17	3/4"	12.12	17.99	3/4"	24.41	23.28
18	1"	20.20	29.99	1"	40.72	38.83
19	1-1/2"	40.37	59.93	1-1/2"	81.40	77.62
20	2"	64.62	95.93	2"	130.23	124.19
21	3"	129.21	191.81	3"	260.46	248.37
22	4"	201.89	299.71	4"	406.96	388.07
23	6"	403.80	599.44	6"	813.92	776.14
24	8"	646.09	959.12	8"	1,302.27	1,241.82
25	10"	928.73	1,378.70	10"	1,872.01	1,785.12
26	Gallonge charge	4.89	7.26	Gallonge charge	3.96	3.78
27	Fire Protection			Flat Rate		
28	2"	5.38	7.99	Res. Wastewater Only	23.44	22.35
29	3"	10.76	15.97	Sprinkler Heads	-	-
30	4"	16.82	24.97	Reuse	-	-
31	6"	33.66	49.97			
32	8"	53.84	79.93			
33	10"	77.40	114.90			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	333,012	(54,057)	0	278,955	A-5
2	Utility Land & Land Rights	550		0	550	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(124,338)	20,737	0	(103,601)	A-9
5	Less: CIAC	(130,568)	0	0	(130,568)	A-12
6	Accumulated Amortization of CIAC	74,346	0	0	74,346	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	27,732		0	27,732	A-1
11	Total Rate Base	180,734	(33,320)	0	147,414	
SEWER						
12	Utility Plant in Service	335,173	(100,664)	0	234,509	A-6
13	Utility Land & Land Rights	2,200		0	2,200	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(206,997)	67,022	0	(139,975)	A-10
16	Less: CIAC	(238,836)	0	0	(238,836)	A-12
17	Accumulated Amortization of CIAC	183,191	0	0	183,191	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	26,543		0	26,543	A-2
21	Total Rate Base	101,274	(33,641)	0	67,632	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(54,057)	(100,664)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	20,737	67,022
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(33,320)	(33,641)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	59,174		0	59,174	28,670	87,844	E-2w	48.45%
2 Other Revenues	385		0	385	0	385	E-2w	0.00%
3 OPERATING REVENUES	59,559	0	0	59,559	28,670	88,229		48.14%
4 Operation & Maintenance	61,271		0	61,271	423	61,694	B-5	
5 Depreciation, net of CIAC Amort.	7,116	(1,130)	0	5,987		5,987	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	4,069	(117)	0	3,952	1,289	5,241	B-15	
8 Provision for Income Taxes	(3,696)		0	(3,696)	8,321	4,625	C-1	
9 OPERATING EXPENSES	68,760	(1,247)	0	67,513	10,033	77,547		
10 NET OPERATING INCOME	(9,201)	1,247	0	(7,954)	18,637	10,682		
11 RATE BASE	147,414			147,414		147,414	A-1	
12 RATE OF RETURN	-6.24%			-5.40%		7.25%		
Sewer								
13 Sewer Sales Revenues	75,367		0	75,367	(3,498)	71,869	E-2s	-4.64%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	75,367	0	0	75,367	(3,498)	71,869		-4.64%
16 Operation & Maintenance	60,979		0	60,979	(52)	60,927	B-6	
17 Depreciation, net of CIAC Amort.	274	(96)	0	178		178	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	5,007	(410)	0	4,597	(157)	4,440	B-15	
20 Provision for Income Taxes	4,457		0	4,457	(2,562)	1,895	C-1	
21 OPERATING EXPENSES	70,717	(507)	0	70,210	(2,771)	67,440		
22 NET OPERATING INCOME	4,650	507	0	5,157	(728)	4,429		
23 RATE BASE	67,632			67,632		67,632	A-2	
24 RATE OF RETURN	6.88%			7.63%		6.55%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(1,130)	(96)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(117)	(410)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	28,670	(3,498)
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	423	(52)
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,290	(157)
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	59,559	75,367
18	Plus Required Revenue Adjustment	28,670	(3,498)
19	Rate Year Revenue at Proposed Rates	88,229	71,869
20			
21	Less Operating Expenses Before Income Taxes	(72,922)	(65,545)
22	Less Interest Expense	(3,318)	(1,412)
23	Taxable Income	11,988	4,912
24	Income Tax at Composite Rate of 38.58%	4,625	1,895
25	Less Income Tax at Present Rates	3,696	(4,457)
26			
27	Income Tax Adjustment	8,321	(2,562)

Schedule of Requested Cost of Capital

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	53,829	36.52%	6.00%	2.19%	3,230	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	80,744	54.77%	9.12%	5.00%	7,364	D-2
5	Customer Deposits	1,476	1.00%	6.00%	0.06%	89	D-2
6	Accumulated Deferred Income Taxes	11,364	7.71%	0.00%	0.00%	0	D-2
7	Total	147,414	100.00%		7.25%	10,682	
SEWER							
8	Long-Term Debt	22,057	32.61%	6.00%	1.96%	1,323	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	33,086	48.92%	9.12%	4.46%	3,017	D-2
12	Customer Deposits	1,476	2.18%	6.00%	0.13%	89	D-2
13	Accumulated Deferred Income Taxes	11,013	16.28%	0.00%	0.00%	0	D-2
14	Total	67,632	100.00%		6.55%	4,429	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	298	0.00%	0	298	0.00%	0	298	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	550	0.00%	0	550	0.00%	0	550	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	655	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	18,195	0.00%	0	18,478	0.00%	0	18,478	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,029	0.00%	0	4,183	0.00%	0	6,029	0.00%	0
13	310.2	Power Generation Equipment	25,331	0.00%	0	25,331	0.00%	0	25,331	0.00%	0
14	311.2	Pumping Equipment	17,833	0.00%	0	17,833	0.00%	0	17,833	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	18,079	28.55%	5,162	18,079	0.00%	0	18,079	0.00%	0
19	311.3	Pumping Equipment	913	28.55%	261	913	0.00%	0	913	0.00%	0
20	320.3	Water Treatment Equipment	55,901	28.55%	15,960	56,478	0.00%	0	63,401	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	28.55%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	28.55%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	28,384	28.55%	8,104	28,384	0.00%	0	28,384	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	34,522	0.00%	0	34,522	0.00%	0	34,522	0.00%	0
27	331.4	Transm. & Distribution Mains	69,316	28.03%	19,429	71,437	25.55%	18,250	81,381	25.55%	20,790
28	333.4	Services	35,180	0.00%	0	35,295	0.00%	0	35,704	0.00%	0
29	334.4	Meters & Meter Installations	5,431	0.00%	0	9,765	0.00%	0	11,563	0.00%	0
30	335.4	Hydrants	18,345	28.03%	5,142	18,345	25.55%	4,687	18,345	25.55%	4,687
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	634	0.00%	0	4,886	0.00%	0	13,823	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	620	0.00%	0	620	0.00%	0	620	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	333,562		54,057	345,398		22,936	375,909		25,477
		Total Land and Land Rights	550		0	550		0	550		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Leisure Lakes

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Amount		%	Amount		%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	298	0.00%	0	298	0.00%	0	298	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	2,200	0.00%	0	2,200	0.00%	0	2,200	0.00%	0
7	354.2	Structures & Improvements	4,580	19.85%	909	4,878	16.33%	797	9,434	16.33%	1,541
8	355.2	Power Generation Equipment	0	19.85%	0	0	16.33%	0	0	16.33%	0
9	360.2	Collection Sewers - Force	0	19.85%	0	0	16.33%	0	0	16.33%	0
10	361.2	Collection Sewers - Gravity	159,494	19.85%	31,660	160,436	16.33%	26,201	163,849	16.33%	26,758
11	362.2	Special Collecting Structures	0	19.85%	0	0	16.33%	0	0	16.33%	0
12	363.2	Services to Customers	16,349	0.00%	0	16,464	0.00%	0	17,359	0.00%	0
13	364.2	Flow Measuring Devices	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	19.85%	0	0	16.33%	0	0	16.33%	0
19	355.3	Power Generation Equipment	0	19.85%	0	0	16.33%	0	0	16.33%	0
20	370.3	Receiving Wells	9,730	19.85%	1,931	9,922	16.33%	1,620	12,230	16.33%	1,997
21	371.3	Pumping Equipment	27,077	19.85%	5,375	28,248	16.33%	4,613	42,605	16.33%	6,958
22	389.3	Other Plant & Misc. Equipment	0	19.85%	0	0	16.33%	0	0	16.33%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	52.39%	0	0	43.33%	0	0	43.33%	0
26	355.4	Power Generation Equipment	3,996	52.39%	2,093	17,314	43.33%	7,503	17,314	43.33%	7,503
27	380.4	Treatment & Disposal Equipment	111,102	52.39%	58,206	112,289	43.33%	48,660	125,256	43.33%	54,280
28	381.4	Plant Sewers	0	52.39%	0	0	43.33%	0	0	43.33%	0
29	382.4	Outfall Sewer Lines	934	52.39%	489	934	43.33%	405	934	43.33%	405
30	389.4	Other Plant & Misc. Equipment	0	52.39%	0	0	43.33%	0	0	43.33%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	614	0.00%	0	4,735	0.00%	0	13,395	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	2,547	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	337,373		100,664	358,718		89,799	408,420		99,442
64		Total Land and Land Rights	2,200		0	2,200		0	2,200		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	(4) Amount	Adjusted Balance	Non-Used & Useful %	(7) Amount	Adjusted Balance	Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	104	0.00%	0	112	0.00%	0	119	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	(184)	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,855	0.00%	0	2,766	0.00%	0	3,382	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,267	0.00%	0	1,383	0.00%	0	1,531	0.00%	0
13	310.2	Power Generation Equipment	19,915	0.00%	0	21,181	0.00%	0	22,448	0.00%	0
14	311.2	Pumping Equipment	5,153	0.00%	0	6,044	0.00%	0	6,936	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,080	28.55%	2,021	7,632	0.00%	0	8,196	0.00%	0
19	311.3	Pumping Equipment	264	28.55%	75	309	0.00%	0	355	0.00%	0
20	320.3	Water Treatment Equipment	18,511	28.55%	5,285	21,054	0.00%	0	23,792	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	28.55%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	28.55%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	8,201	28.55%	2,341	9,620	0.00%	0	11,040	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	14,973	0.00%	0	15,906	0.00%	0	16,839	0.00%	0
27	331.4	Transm. & Distribution Mains	31,822	28.03%	8,920	30,545	25.55%	7,803	31,046	25.55%	7,931
28	333.4	Services	12,355	0.00%	0	13,235	0.00%	0	14,123	0.00%	0
29	334.4	Meters & Meter Installations	(6,143)	0.00%	0	(10,943)	0.00%	0	(12,113)	0.00%	0
30	335.4	Hydrants	7,472	28.03%	2,094	7,879	25.55%	2,013	8,287	25.55%	2,117
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	17	0.00%	0	466	0.00%	0	2,064	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	493	0.00%	0	535	0.00%	0	576	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	124,338		20,737	127,724		9,816	138,436		10,048
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	174	0.00%	0	182	0.00%	0	189	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	3,431	19.85%	681	3,489	16.33%	570	2,384	16.33%	389
8	355.2	Power Generation Equipment	0	19.85%	0	0	16.33%	0	0	16.33%	0
9	360.2	Collection Sewers - Force	0	19.85%	0	0	16.33%	0	0	16.33%	0
10	361.2	Collection Sewers - Gravity	97,743	19.85%	19,402	101,154	16.33%	16,520	104,268	16.33%	17,028
11	362.2	Special Collecting Structures	0	19.85%	0	0	16.33%	0	0	16.33%	0
12	363.2	Services to Customers	5,620	0.00%	0	6,051	0.00%	0	6,494	0.00%	0
13	364.2	Flow Measuring Devices	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	19.85%	0	0	16.33%	0	0	16.33%	0
19	355.3	Power Generation Equipment	0	19.85%	0	0	16.33%	0	0	16.33%	0
20	370.3	Receiving Wells	8,091	19.85%	1,606	8,583	16.33%	1,402	8,969	16.33%	1,465
21	371.3	Pumping Equipment	7,070	19.85%	1,403	8,160	16.33%	1,333	6,623	16.33%	1,082
22	389.3	Other Plant & Misc. Equipment	0	19.85%	0	0	16.33%	0	0	16.33%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	52.39%	0	0	43.33%	0	0	43.33%	0
26	355.4	Power Generation Equipment	0	52.39%	0	200	43.33%	87	1,010	43.33%	438
27	380.4	Treatment & Disposal Equipment	90,130	52.39%	47,219	95,787	43.33%	41,509	99,229	43.33%	43,001
28	381.4	Plant Sewers	0	52.39%	0	0	43.33%	0	0	43.33%	0
29	382.4	Outfall Sewer Lines	(6,279)	52.39%	(3,290)	(6,248)	43.33%	(2,707)	(6,217)	43.33%	(2,694)
30	389.4	Other Plant & Misc. Equipment	0	52.39%	0	0	43.33%	0	0	43.33%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	16	0.00%	0	452	0.00%	0	2,000	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	(566)	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	206,997		67,022	218,809		58,712	225,385		60,708
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash CIAC:									
1	Water Treatment Equipment	97,621	0.00%	0	98,375	0.00%	0	99,157	0.00%	0
2	Meter Fees	19,441	0.00%	0	19,538	0.00%	0	19,639	0.00%	0
3	Main Extension Charge	9,469	0.00%	0	9,949	0.00%	0	10,444	0.00%	0
4	Service Installation Fees	4,037	0.00%	0	4,191	0.00%	0	4,352	0.00%	0
5	Total Cash CIAC	130,568		0	132,053		0	133,592		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	130,568		0	132,053		0	133,592		0
SEWER										
	Cash CIAC:									
13	Treatment & Disposal Equipment	210,216	0.00%	0	211,216	0.00%	0	212,042	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	10,191	0.00%	0	10,560	0.00%	0	10,560	0.00%	0
16	Service Installation Fees	18,429	0.00%	0	18,560	0.00%	0	18,560	0.00%	0
17	Total Cash CIAC	238,836		0	240,336		0	241,162		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	238,836		0	240,336		0	241,162		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Leisure Lakes
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	68,417	0.00%	0	71,676	0.00%	0	74,993	0.00%	0
2	Meter Fees	4,452	0.00%	0	5,427	0.00%	0	6,407	0.00%	0
3	Main Extension Charge	1,084	0.00%	0	1,302	0.00%	0	1,566	0.00%	0
4	Service Installation Fees	393	0.00%	0	496	0.00%	0	603	0.00%	0
5	Total Cash	74,346		0	78,901		0	83,569		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	74,346		0	78,901		0	83,569		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	178,003	0.00%	0	189,141	0.00%	0	200,261	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	1,415	0.00%	0	1,647	0.00%	0	1,881	0.00%	0
16	Service Installation Fees	3,773	0.00%	0	4,260	0.00%	0	4,748	0.00%	0
17	Total Cash	183,191		0	195,048		0	206,890		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	183,191		0	195,048		0	206,890		0

Net Depreciation Expense - Water
Florida Public Service Commission
Leisure Lakes
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	7	7	100.00%	7
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	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	607	607	100.00%	607
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	115	115	100.00%	115
13	310.2 Power Generation Equipment	0	1,267	1,267	100.00%	1,267
14	311.2 Pumping Equipment	0	892	892	100.00%	892
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	548	548	71.45%	391
19	311.3 Pumping Equipment	0	46	46	71.45%	33
20	320.3 Water Treatment Equipment	0	2,541	2,541	71.45%	1,816
21	339.3 Other Plant & Misc. Equipment	0	0	0	71.45%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	71.45%	0
25	311.4 Pumping Equipment	0	1,419	1,419	71.45%	1,014
26	330.4 Distr. Reservoirs & Standpipes	0	933	933	100.00%	933
27	331.4 Transm. & Distribution Mains	0	1,541	1,541	71.97%	1,109
28	333.4 Services	0	880	880	100.00%	880
29	334.4 Meters & Meter Installations	0	273	273	100.00%	273
30	335.4 Hydrants	0	408	408	71.97%	293
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	114	114	100.00%	114
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	41	41	100.00%	41
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	11,631	11,631		9,785
	Composite U&U Rate				84.13%	
47	(LESS) AMORTIZATION OF CIAC	0	(4,515)	(4,515)		(3,798)
48	NET DEPRECIATION EXPENSE - WATER	0	7,116	7,116		5,987
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense		Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments			
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	7	7	100.00%	7
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	143	143	80.15%	115
8	355.2 Power Generation Equipment	0	0	0	80.15%	0
9	360.2 Collection Sewers - Force	0	0	0	80.15%	0
10	361.2 Collection Sewers - Gravity	0	3,541	3,541	80.15%	2,838
11	362.2 Special Collecting Structures	0	0	0	80.15%	0
12	363.2 Services to Customers	0	430	430	100.00%	430
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	80.15%	0
19	355.3 Power Generation Equipment	0	0	0	80.15%	0
20	370.3 Receiving Wells	0	541	541	80.15%	434
21	371.3 Pumping Equipment	0	1,509	1,509	80.15%	1,209
22	389.3 Other Plant & Misc. Equipment	0	0	0	80.15%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	47.61%	0
26	355.4 Power Generation Equipment	0	0	0	47.61%	0
27	380.4 Treatment & Disposal Equipment	0	6,179	6,179	47.61%	2,942
28	381.4 Plant Sewers	0	0	0	47.61%	0
29	382.4 Outfall Sewer Lines	0	31	31	47.61%	15
30	389.4 Other Plant & Misc. Equipment	0	0	0	47.61%	0
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
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	390.71 Computer Equipment	0	111	111	100.00%	111
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	12,492	12,492		8,101
	Composite NU&U Rate				64.85%	
64	(LESS) AMORTIZATION OF CIAC	0	(12,218)	(12,218)		(7,923)
65	NET DEPRECIATION EXPENSE - SEWER	0	274	274		178
66	Net Depr Expense Used & Useful	0				

Taxes Other Than Income

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,680	669	720		4,069	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 16.25%			(117)		(117)	
5	Total Test Year Adjustments	0	0	(117)	0	(117)	
6	Adjusted Test Year (2005)	2,680	669	603	0	3,952	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	73				73	E-13
9	Payroll Tax Adjustment		(96)			(96)	B-5
10	Plant in Service Adjustment			(80)		(80)	A-5
11	Non-U&U Adjustment @ 6.66%			5		5	
12	Total 2006 Adjustments	73	(96)	(75)	0	(98)	
13	Adjusted Intermed. Year (2006)	2,753	572	528	0	3,854	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	10				10	E-13
16	Payroll Tax Adjustment		1,017			1,017	B-5
17	Plant in Service Adjustment			508		508	A-5
18	Non-U&U Adjustment @ 6.79%			(35)		(35)	
19	Total 2007 Adjustments	10	1,017	473	0	1,500	
20	Adjusted Projected Rate Year (2007)	2,762	1,590	1,002	0	5,354	
21	RAFTs Assoc. with Revenue Increase	3,745				3,745	B-3
22	Total Projected Rate Year (2007)	6,508	1,590	1,002	0	9,099	
Sewer							
23	Test Year (2005) Per Books	3,392	295	1,321		5,007	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 31.06%			(410)		(410)	
27	Total Test Year Adjustments	0	0	(410)	0	(410)	
28	Adjusted Test Year (2005)	3,392	295	911	0	4,597	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	41				41	E-2
31	Payroll Tax Adjustment		(29)			(29)	B-6
32	Plant in Service Adjustment			(121)		(121)	A-6
33	Non-U&U Adjustment @ 26.07%			32		32	
34	Total 2006 Adjustments	41	(29)	(89)	0	(78)	
35	Adjusted Intermed. Year (2006)	3,432	266	821	0	4,519	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	12				12	E-2
38	Payroll Tax Adjustment		988			988	B-6
39	Plant in Service Adjustment			970		970	A-6
40	Non-U&U Adjustment @ 25.59%			(248)		(248)	
41	Total 2007 Adjustments	12	988	722	0	1,722	
42	Adjusted Projected Rate Year (2007)	3,444	1,254	1,543	0	6,242	
43	RAFTs Assoc. with Revenue Increase	2,046				2,046	B-3
43	Total Projected Rate Year (2007)	5,490	1,254	1,543	0	8,287	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	74.31	-	4.93	69.38	-	1.09	75.94	200	250	50	151.88%	100.00%	100.00%	Two Wells

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	74.31	1.09	No	81	149	149	208	416	208	71.45%	71.45%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	62,400	124,800	9,000	1386.67%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

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

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	24,200	1.12	23,805	50,000	47.61%	47.61%	56.67%	50,000	47.61%	47.61%	56.67%	47.61%	56.67%

*

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Leisure Lakes

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.

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	282.0	309.5	320.2	430	71.97%	71.97%	74.45%	
*								
Sewer								
2	278.5	314.6	328.4	393	80.15%	80.15%	83.67%	
*								

**Ocala Oaks
Water**

Docket No. 060368-WS

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

Marion County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Ocala Oaks
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
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Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Present Rates	Interim Rates	Class/Meter Size	Present Rates	Interim Rates
	WATER		41.65%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	14.68	20.79	5/8" X 3/4"	NA	NA
3	3/4"	-	-	3/4"	NA	NA
4	1"	36.63	51.89	1"	NA	NA
5	1-1/2"	73.19	103.68	1-1/2"	NA	NA
6	2"	117.11	165.89	2"	NA	NA
7	3"	234.18	331.72	3"	NA	NA
8	4"	365.89	518.29	4"	NA	NA
9	6"	731.34	1,035.96	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallorage, Block 1	1.25	1.77	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	14.68	20.79	5/8" X 3/4"	NA	NA
17	3/4"	-	-	3/4"	NA	NA
18	1"	36.63	51.89	1"	NA	NA
19	1-1/2"	73.19	103.68	1-1/2"	NA	NA
20	2"	117.11	165.89	2"	NA	NA
21	3"	234.18	331.72	3"	NA	NA
22	4"	365.89	518.29	4"	NA	NA
23	6"	731.34	1,035.96	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallorage charge	1.25	1.77	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	NA	NA
29	3"	-	-	Sprinkler Heads	NA	NA
30	4"	-	-	Reuse	NA	NA
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	2,402,123	(301,113)	0	2,101,010	A-5
2	Utility Land & Land Rights	109,802		0	109,802	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(894,064)	115,623	0	(778,441)	A-9
5	Less: CIAC	(824,553)	0	0	(824,553)	A-12
6	Accumulated Amortization of CIAC	428,809	0	0	428,809	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	106,151		0	106,151	A-1
11	Total Rate Base	1,328,267	(185,490)	0	1,142,778	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(301,113)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	115,623	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(185,490)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	475,438		0	475,438	198,033	673,471	E-2w	41.65%
2 Other Revenues	5,400		0	5,400	0	5,400	E-2w	0.00%
3 OPERATING REVENUES	480,838	0	0	480,838	198,033	678,871		41.19%
4 Operation & Maintenance	435,488		0	435,488	2,925	438,412	B-5	
5 Depreciation, net of CIAC Amort.	93,966	(10,863)	0	83,102		83,102	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	40,881	(1,301)	0	39,580	8,906	48,485	B-15	
8 Provision for Income Taxes	(51,283)		0	(51,283)	83,985	32,703	C-1	
9 OPERATING EXPENSES	519,051	(12,165)	0	506,887	95,816	602,703		
10 NET OPERATING INCOME	(38,214)	12,165	0	(26,049)	102,218	76,169		
11 RATE BASE	1,142,778			1,142,778		1,142,778	A-1	
12 RATE OF RETURN	-3.34%			-2.28%		6.67%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(10,863)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(1,301)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	198,033	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	2,925	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	8,912	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	480,838	0
18	Plus Required Revenue Adjustment	198,033	0
19	Rate Year Revenue at Proposed Rates	678,871	0
20			
21	Less Operating Expenses Before Income Taxes	(570,000)	0
22	Less Interest Expense	(24,094)	0
23	Taxable Income	84,777	0
24	Income Tax at Composite Rate of 38.58%	32,703	0
25	Less Income Tax at Present Rates	51,283	0
26			
27	Income Tax Adjustment	83,985	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	380,659	33.31%	6.00%	2.00%	22,840	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	570,989	49.96%	9.12%	4.56%	52,074	D-2
5	Customer Deposits	20,916	1.83%	6.00%	0.11%	1,255	D-2
6	Accumulated Deferred Income Taxes	170,214	14.89%	0.00%	0.00%	0	D-2
7	Total	1,142,778	100.00%		6.67%	76,169	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Ocala Oaks

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	52,418	0.00%	0	52,418	0.00%	0	52,418	0.00%	0
7	304.2	Structures & Improvements	99,927	57.99%	57,948	102,510	0.00%	0	149,851	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	57.99%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	57.99%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	99,015	57.99%	57,419	101,323	0.00%	0	101,515	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	57.99%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	3,142	57.99%	1,822	3,076	0.00%	0	3,076	0.00%	0
13	310.2	Power Generation Equipment	216,283	57.99%	125,423	219,817	0.00%	0	243,672	0.00%	0
14	311.2	Pumping Equipment	100,882	57.99%	58,502	99,914	0.00%	0	98,989	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	57.99%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	13,000	0.00%	0	13,000	0.00%	0	13,000	0.00%	0
18	304.3	Structures & Improvements	11,624	0.00%	0	11,624	0.00%	0	11,624	0.00%	0
19	311.3	Pumping Equipment	883	0.00%	0	883	0.00%	0	883	0.00%	0
20	320.3	Water Treatment Equipment	34,067	0.00%	0	34,067	0.00%	0	44,422	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	1,538	0.00%	0	20,000	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	1,412	0.00%	0	1,412	0.00%	0	1,412	0.00%	0
25	311.4	Pumping Equipment	4,409	0.00%	0	6,315	0.00%	0	6,315	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	261,677	0.00%	0	270,982	0.00%	0	333,275	0.00%	0
27	331.4	Transm. & Distribution Mains	821,671	0.00%	0	860,806	0.00%	0	931,223	0.00%	0
28	333.4	Services	58,415	0.00%	0	59,771	0.00%	0	59,771	0.00%	0
29	334.4	Meters & Meter Installations	84,217	0.00%	0	95,635	0.00%	0	114,670	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	339.4	Other Plant & Misc. Equipment	1,122	0.00%	0	1,122	0.00%	0	1,122	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	44,384	0.00%	0	44,384	0.00%	0	44,384	0.00%	0
35	304.5	Structures & Improvements	51,454	0.00%	0	72,938	0.00%	0	72,938	0.00%	0
36	340.5	Office Furniture & Equipment	34,676	0.00%	0	34,347	0.00%	0	34,347	0.00%	0
37	340.51	Computer Equipment	3,890	0.00%	0	29,989	0.00%	0	84,835	0.00%	0
38	341.5	Transportation Equipment	142,674	0.00%	0	421,842	0.00%	0	493,124	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	4,063	0.00%	0	5,156	0.00%	0	5,241	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	307,755	0.00%	0	77,215	0.00%	0	7,435	0.00%	0
43	346.5	Communication Equipment	11,560	0.00%	0	17,568	0.00%	0	17,568	0.00%	0
44	347.5	Miscellaneous Equipment	43,089	0.00%	0	43,089	0.00%	0	43,089	0.00%	0
45	348.5	Other Tangible Plant	4,215	0.00%	0	4,215	0.00%	0	4,215	0.00%	0
46		TOTAL	2,511,925		301,113	2,686,955		0	2,994,414		0
		Total Land and Land Rights	109,802		0	109,802		0	109,802		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Ocala Oaks

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	
1		INTANGIBLE PLANT										
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5		COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0	
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0	
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16		SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0	
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
23		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
31		RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0	
63		TOTAL	0		0	0		0	0		0	
64		Total Land and Land Rights	0		0	0		0	0		0	

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Ocala Oaks
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	40,453	57.99%	23,459	42,889	0.00%	0	33,291	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	57.99%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	57.99%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	66,155	57.99%	38,363	69,734	0.00%	0	73,358	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	57.99%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	623	57.99%	362	654	0.00%	0	750	0.00%	0
13	310.2	Power Generation Equipment	36,448	57.99%	21,136	44,325	0.00%	0	50,308	0.00%	0
14	311.2	Pumping Equipment	55,705	57.99%	32,303	60,316	0.00%	0	64,911	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	57.99%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	969	0.00%	0	1,356	0.00%	0	1,744	0.00%	0
19	311.3	Pumping Equipment	109	0.00%	0	158	0.00%	0	207	0.00%	0
20	320.3	Water Treatment Equipment	31,545	0.00%	0	33,509	0.00%	0	27,782	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	5	0.00%	0	467	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	51	0.00%	0	98	0.00%	0	145	0.00%	0
25	311.4	Pumping Equipment	103	0.00%	0	441	0.00%	0	792	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	64,771	0.00%	0	72,499	0.00%	0	75,299	0.00%	0
27	331.4	Transm. & Distribution Mains	376,648	0.00%	0	397,442	0.00%	0	412,054	0.00%	0
28	333.4	Services	6,079	0.00%	0	7,647	0.00%	0	9,219	0.00%	0
29	334.4	Meters & Meter Installations	35,788	0.00%	0	37,909	0.00%	0	33,212	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	339.4	Other Plant & Misc. Equipment	591	0.00%	0	636	0.00%	0	681	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	31,052	0.00%	0	33,153	0.00%	0	35,581	0.00%	0
36	340.5	Office Furniture & Equipment	29,377	0.00%	0	32,179	0.00%	0	34,400	0.00%	0
37	340.51	Computer Equipment	104	0.00%	0	2,861	0.00%	0	12,666	0.00%	0
38	341.5	Transportation Equipment	95,412	0.00%	0	165,206	0.00%	0	252,350	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	3,114	0.00%	0	3,426	0.00%	0	3,775	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	14,897	0.00%	0	7,675	0.00%	0	1,543	0.00%	0
43	346.5	Communication Equipment	2,352	0.00%	0	3,997	0.00%	0	5,753	0.00%	0
44	347.5	Miscellaneous Equipment	1,437	0.00%	0	4,311	0.00%	0	7,185	0.00%	0
45	348.5	Other Tangible Plant	281	0.00%	0	702	0.00%	0	1,124	0.00%	0
46		TOTAL	894,064		115,623	1,023,129		0	1,138,597		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Ocala Oaks

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Ocala Oaks
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	796,516	0.00%	0	808,273	0.00%	0	828,564	0.00%	0
2	Meter Fees	13,502	0.00%	0	20,861	0.00%	0	25,837	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	810,017		0	829,134		0	854,401		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	14,536	0.00%	0	14,536	0.00%	0	14,536	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	14,536		0	14,536		0	14,536		0
12	Total Water CIAC	824,553		0	843,670		0	868,937		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Ocala Oaks
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash									
1	Water Treatment Equipment	422,491	0.00%	0	450,477	0.00%	0	478,353	0.00%	0
2	Meter Fees	1,872	0.00%	0	2,647	0.00%	0	3,421	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	424,363		0	453,124		0	481,774		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	4,446	0.00%	0	4,828	0.00%	0	5,210	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	4,446		0	4,828		0	5,210		0
12	Total Water	428,809		0	457,951		0	486,984		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	3,327	0	3,327	42.01%	1,397
8	305.2 Collect. & Impound Reservoirs	0	0	0	42.01%	0
9	306.2 Lake, River & Other Intakes	0	0	0	42.01%	0
10	307.2 Wells & Springs	3,535	(0)	3,535	42.01%	1,485
11	308.2 Infiltration Galleries & Tunnels	0	0	0	42.01%	0
12	309.2 Supply Mains	98	0	98	42.01%	41
13	310.2 Power Generation Equipment	12,008	0	12,008	42.01%	5,044
14	311.2 Pumping Equipment	5,603	0	5,603	42.01%	2,354
15	339.2 Other Plant & Misc. Equipment	0	0	0	42.01%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	387	(0)	387	100.00%	387
19	311.3 Pumping Equipment	49	0	49	100.00%	49
20	320.3 Water Treatment Equipment	2,003	(0)	2,003	100.00%	2,003
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	47	(0)	47	100.00%	47
25	311.4 Pumping Equipment	239	27	266	100.00%	266
26	330.4 Distr. Reservoirs & Standpipes	7,946	(0)	7,946	100.00%	7,946
27	331.4 Transm. & Distribution Mains	19,953	1,766	21,720	100.00%	21,720
28	333.4 Services	1,543	(0)	1,543	100.00%	1,543
29	334.4 Meters & Meter Installations	4,883	(161)	4,721	100.00%	4,721
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	45	0	45	100.00%	45
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	1,718	(0)	1,718	100.00%	1,718
36	340.5 Office Furniture & Equipment	3,151	0	3,151	100.00%	3,151
37	340.51 Computer Equipment	0	702	702	100.00%	702
38	341.5 Transportation Equipment	23,977	0	23,977	100.00%	23,977
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	272	(0)	272	100.00%	272
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	25,659	(0)	25,659	100.00%	25,659
43	346.5 Communication Equipment	781	390	1,171	100.00%	1,171
44	347.5 Miscellaneous Equipment	2,395	479	2,874	100.00%	2,874
45	348.5 Other Tangible Plant	847	(425)	422	100.00%	422
46	TOTAL DEPRECIATION EXPENSE	120,464	2,778	123,242		108,994
	Composite U&U Rate				88.44%	
47	(LESS) AMORTIZATION OF CIAC	113,278	(142,554)	(29,277)		(25,892)
48	NET DEPRECIATION EXPENSE - WATER	233,742	(139,776)	93,966		83,102
49	Net Depr Expense Used & Useful	206,719				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Ocala Oaks
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	21,638	8,863	10,380		40,881	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 12.54%			(1,301)		(1,301)	
5	Total Test Year Adjustments	0	0	(1,301)	0	(1,301)	
6	Adjusted Test Year (2005)	21,638	8,863	9,079	0	39,580	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	962				962	E-13
9	Payroll Tax Adjustment		(806)			(806)	B-5
10	Plant in Service Adjustment			636		636	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	962	(806)	636	0	792	
13	Adjusted Intermed. Year (2006)	22,600	8,057	9,715	0	40,372	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	565				565	E-13
16	Payroll Tax Adjustment		2,307			2,307	B-5
17	Plant in Service Adjustment			3,962		3,962	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	565	2,307	3,962	0	6,834	
20	Adjusted Projected Rate Year (2007)	23,165	10,364	13,677	0	47,206	
21	RAFTs Assoc. with Revenue Increase	19,079				19,079	B-3
22	Total Projected Rate Year (2007)	42,244	10,364	13,677	0	66,286	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Ocala Oaks
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	539.00	-	23.13	515.87	-	1.05	542.71	1,192	2,484	1,292	42.01%	42.01%	100.00%	0

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	539.00	1.05	No	567	1,078	1,078	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	266,200	532,400	77,400	687.86%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Ocala Oaks

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Ocala Oaks

Docket No. 060368-WS

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	1,732.8	0.0	0.0	0	0.00%	100.00%	100.00%	Built-Out

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

Sewer

2

NA

*

**Palm Port
Water and Sewer**

Docket No. 060368-WS

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

Putnam County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Palm Port
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		48.06%			45.06%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	12.57	18.61	5/8" X 3/4"	20.28	29.42
3	3/4"	18.84	27.89	3/4"	20.28	29.42
4	1"	31.39	46.48	1"	20.28	29.42
5	1-1/2"	62.82	93.01	1-1/2"	20.28	29.42
6	2"	100.51	148.82	2"	20.28	29.42
7	3"	201.00	297.60	3"	20.28	29.42
8	4"	314.06	465.00	4"	20.28	29.42
9	6"	628.13	930.02	6"	20.28	29.42
10	8"	1,005.00	1,488.02	8"	20.28	29.42
11	10"	1,444.70	2,139.05	10"	20.28	29.42
12	Gallorage, Block 1	4.43	6.56	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	8.26	11.98
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	12.57	18.61	5/8" X 3/4"	20.28	29.42
17	3/4"	18.84	27.89	3/4"	30.45	44.17
18	1"	31.39	46.48	1"	50.76	73.63
19	1-1/2"	62.82	93.01	1-1/2"	101.50	147.23
20	2"	100.51	148.82	2"	162.39	235.56
21	3"	201.00	297.60	3"	324.79	471.14
22	4"	314.06	465.00	4"	507.47	736.13
23	6"	628.13	930.02	6"	1,014.96	1,472.29
24	8"	1,005.00	1,488.02	8"	1,623.94	2,355.67
25	10"	1,444.70	2,139.05	10"	2,334.41	3,386.27
26	Gallorage charge	4.43	6.56	Gallorage charge	9.94	14.42
27	Fire Protection			Flat Rate		
28	2"	8.38	12.41	Res. Wastewater Only	50.79	73.68
29	3"	16.74	24.79	Sprinkler Heads	-	-
30	4"	26.17	38.75	Reuse	-	-
31	6"	52.35	77.51			
32	8"	83.75	124.00			
33	10"	120.39	178.25			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	105,694	(260)	0	105,434	A-5
2	Utility Land & Land Rights	8,208		0	8,208	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(41,298)	(15)	0	(41,314)	A-9
5	Less: CIAC	(19,916)	0	0	(19,916)	A-12
6	Accumulated Amortization of CIAC	10,050	0	0	10,050	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	11,140		0	11,140	A-1
11	Total Rate Base	73,878	(276)	0	73,603	
SEWER						
12	Utility Plant in Service	276,149	(19,020)	0	257,129	A-6
13	Utility Land & Land Rights	10,023		0	10,023	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(173,851)	5,739	0	(168,112)	A-10
16	Less: CIAC	(22,530)	0	0	(22,530)	A-12
17	Accumulated Amortization of CIAC	12,928	0	0	12,928	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	11,145		0	11,145	A-2
21	Total Rate Base	113,864	(13,281)	0	100,583	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(260)	(19,020)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	(15)	5,739
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(276)	(13,281)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water									
1	Water Sales Revenues	36,580		0	36,580	17,581	54,162	E-2w	48.06%
2	Other Revenues	225		0	225	0	225	E-2w	0.00%
3	OPERATING REVENUES	36,805	0	0	36,805	17,581	54,387		47.77%
4	Operation & Maintenance	36,298		0	36,298	260	36,558	B-5	
5	Depreciation, net of CIAC Amort.	2,633	(5)	0	2,628		2,628	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	6,610	(9)	0	6,601	791	7,391	B-15	
8	Provision for Income Taxes	(3,297)		0	(3,297)	5,656	2,359	C-1	
9	OPERATING EXPENSES	42,244	(14)	0	42,230	6,706	48,936		
10	NET OPERATING INCOME	(5,439)	14	0	(5,425)	10,875	5,451		
11	RATE BASE	73,603			73,603		73,603	A-1	
12	RATE OF RETURN	-7.39%			-7.37%		7.41%		
Sewer									
13	Sewer Sales Revenues	60,387		0	60,387	27,210	87,597	E-2s	45.06%
14	Other Revenues	0		0	0	0	0	E-2s	0.00%
15	OPERATING REVENUES	60,387	0	0	60,387	27,210	87,597		45.06%
16	Operation & Maintenance	57,717		0	57,717	402	58,119	B-6	
17	Depreciation, net of CIAC Amort.	13,130	(645)	0	12,485		12,485	B-14	
18	Amortization	0		0	0		0		
19	Taxes Other Than Income	4,955	(46)	0	4,909	1,224	6,132	B-15	
20	Provision for Income Taxes	(5,466)		0	(5,466)	8,752	3,286	C-1	
21	OPERATING EXPENSES	70,335	(691)	0	69,644	10,378	80,022		
22	NET OPERATING INCOME	(9,949)	691	0	(9,257)	16,832	7,574		
23	RATE BASE	100,583			100,583		100,583	A-2	
24	RATE OF RETURN	-9.89%			-9.20%		7.53%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(5)	(645)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(9)	(46)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	17,581	27,210
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	260	402
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	791	1,224
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	36,805	60,387
18	Plus Required Revenue Adjustment	17,581	27,210
19	Rate Year Revenue at Proposed Rates	54,387	87,597
20			
21	Less Operating Expenses Before Income Taxes	(46,577)	(76,736)
22	Less Interest Expense	(1,694)	(2,342)
23	Taxable Income	6,116	8,519
24	Income Tax at Composite Rate of 38.58%	2,359	3,286
25	Less Income Tax at Present Rates	3,297	5,466
26			
27	Income Tax Adjustment	5,656	8,752

Schedule of Requested Cost of Capital

Florida Public Service Commission

Palm Port
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical ☐ Projected ☐
Water ☒ Sewer ☒

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	27,460	37.31%	6.00%	2.24%	1,648	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	41,190	55.96%	9.12%	5.10%	3,757	D-2
5	Customer Deposits	774	1.05%	6.00%	0.06%	46	D-2
6	Accumulated Deferred Income Taxes	4,179	5.68%	0.00%	0.00%	0	D-2
7	Total	73,603	100.00%		7.41%	5,451	
SEWER							
8	Long-Term Debt	38,252	38.03%	6.00%	2.28%	2,295	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	57,378	57.05%	9.12%	5.20%	5,233	D-2
12	Customer Deposits	774	0.77%	6.00%	0.05%	46	D-2
13	Accumulated Deferred Income Taxes	4,179	4.15%	0.00%	0.00%	0	D-2
14	Total	100,583	100.00%		7.53%	7,574	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Palm Port
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount	Adjusted Balance	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	157	0.00%	0	157	0.00%	0	157	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	10,196	0.00%	0	10,196	0.00%	0	10,524	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,230	0.00%	0	3,230	0.00%	0	3,230	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	12,630	0.00%	0	12,630	0.00%	0	12,630	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	8,208	0.00%	0	8,208	0.00%	0	8,208	0.00%	0
18	304.3	Structures & Improvements	0	65.38%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	65.38%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	68,163	0.00%	0	73,794	0.00%	0	108,962	0.00%	0
27	331.4	Transm. & Distribution Mains	1,216	21.38%	260	3,165	0.00%	0	10,636	0.00%	0
28	333.4	Services	3,283	0.00%	0	3,283	0.00%	0	3,283	0.00%	0
29	334.4	Meters & Meter Installations	5,911	0.00%	0	7,376	0.00%	0	8,536	0.00%	0
30	335.4	Hydrants	0	21.38%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	233	0.00%	0	1,797	0.00%	0	5,083	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	675	0.00%	0	675	0.00%	0	675	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	113,902		260	124,510		0	171,925		0
		Total Land and Land Rights	8,208		0	8,208		0	8,208		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Palm Port

Schedule: A-6 Revision 1

Docket No. 060368-WS

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Test Year Ending December 31 of

Preparer: Robert M. Griffin

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	
1		INTANGIBLE PLANT										
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0	
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5		COLLECTION PLANT										
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	6,822	21.67%	1,478	12,938	0.00%	0	79,275	0.00%	0	
8	355.2	Power Generation Equipment	0	21.67%	0	0	0.00%	0	0	0.00%	0	
9	360.2	Collection Sewers - Force	686	21.67%	149	1,519	0.00%	0	1,519	0.00%	0	
10	361.2	Collection Sewers - Gravity	45,104	21.67%	9,774	45,104	0.00%	0	48,803	0.00%	0	
11	362.2	Special Collecting Structures	0	21.67%	0	0	0.00%	0	0	0.00%	0	
12	363.2	Services to Customers	5,938	0.00%	0	5,938	0.00%	0	7,207	0.00%	0	
13	364.2	Flow Measuring Devices	4,712	0.00%	0	4,712	0.00%	0	4,712	0.00%	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16		SYSTEM PUMPING PLANT										
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
18	354.3	Structures & Improvements	0	21.67%	0	0	0.00%	0	0	0.00%	0	
19	355.3	Power Generation Equipment	0	21.67%	0	0	0.00%	0	0	0.00%	0	
20	370.3	Receiving Wells	3,382	21.67%	733	3,382	0.00%	0	3,382	0.00%	0	
21	371.3	Pumping Equipment	31,777	21.67%	6,886	31,271	0.00%	0	23,316	0.00%	0	
22	389.3	Other Plant & Misc. Equipment	0	21.67%	0	0	0.00%	0	0	0.00%	0	
23		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	10,023	0.00%	0	10,023	0.00%	0	10,023	0.00%	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	423	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	175,507	0.00%	0	175,507	0.00%	0	175,507	0.00%	0	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	1,313	0.00%	0	2,438	0.00%	0	2,438	0.00%	0	
31		RECLAIMED WATER TREATMENT PLANT										
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
54	390.71	Computer Equipment	233	0.00%	0	1,797	0.00%	0	5,083	0.00%	0	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
61	397.7	Miscellaneous Equipment	675	0.00%	0	675	0.00%	0	675	0.00%	0	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0	
63		TOTAL	286,172		19,020	295,304		0	362,363		0	
64		Total Land and Land Rights	10,023		0	10,023		0	10,023		0	

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	51	0.00%	0	55	0.00%	0	59	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,426	0.00%	0	5,737	0.00%	0	5,964	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,676	0.00%	0	1,783	0.00%	0	1,891	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	10,127	0.00%	0	10,758	0.00%	0	11,390	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	65.38%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	65.38%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	65.38%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	20,650	0.00%	0	16,636	0.00%	0	15,544	0.00%	0
27	331.4	Transm. & Distribution Mains	(72)	21.38%	(15)	(877)	0.00%	0	(1,630)	0.00%	0
28	333.4	Services	1,478	0.00%	0	1,560	0.00%	0	1,642	0.00%	0
29	334.4	Meters & Meter Installations	1,733	0.00%	0	(1,408)	0.00%	0	(1,680)	0.00%	0
30	335.4	Hydrants	0	21.38%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	6	0.00%	0	171	0.00%	0	759	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	225	0.00%	0	270	0.00%	0	315	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	41,298		(15)	34,686		0	34,253		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Palm Port

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	1,411	21.67%	306	1,376	0.00%	0	1,630	0.00%	0
8	355.2	Power Generation Equipment	0	21.67%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	56	21.67%	12	(475)	0.00%	0	(425)	0.00%	0
10	361.2	Collection Sewers - Gravity	7,456	21.67%	1,616	8,458	0.00%	0	8,958	0.00%	0
11	362.2	Special Collecting Structures	0	21.67%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,625	0.00%	0	2,781	0.00%	0	2,950	0.00%	0
13	364.2	Flow Measuring Devices	2,826	0.00%	0	3,769	0.00%	0	4,621	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	21.67%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	21.67%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,220	21.67%	481	2,391	0.00%	0	2,508	0.00%	0
21	371.3	Pumping Equipment	15,342	21.67%	3,325	15,456	0.00%	0	8,996	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	21.67%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	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	141,728	0.00%	0	151,485	0.00%	0	161,235	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	31	0.00%	0	158	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	6	0.00%	0	171	0.00%	0	759	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	180	0.00%	0	190	0.00%	0	233	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	173,851		5,739	185,633		0	191,627		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Palm Port
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	12,342	0.00%	0	12,342	0.00%	0	12,342	0.00%	0
2	Meter Fees	7,128	0.00%	0	7,128	0.00%	0	8,296	0.00%	0
3	Main Extension Charge	446	0.00%	0	446	0.00%	0	446	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	19,916		0	19,916		0	21,084		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	19,916		0	19,916		0	21,084		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	13,043	0.00%	0	13,443	0.00%	0	15,443	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	480	0.00%	0	628	0.00%	0	1,366	0.00%	0
16	Service Installation Fees	9,007	0.00%	0	9,059	0.00%	0	9,321	0.00%	0
17	Total Cash CIAC	22,530		0	23,130		0	26,130		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	22,530		0	23,130		0	26,130		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Palm Port

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash									
1	Water Treatment Equipment	3,903	0.00%	0	4,292	0.00%	0	4,675	0.00%	0
2	Meter Fees	6,127	0.00%	0	6,484	0.00%	0	6,861	0.00%	0
3	Main Extension Charge	20	0.00%	0	30	0.00%	0	41	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	10,050		0	10,806		0	11,577		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	10,050		0	10,806		0	11,577		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	7,487	0.00%	0	8,199	0.00%	0	8,921	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	25	0.00%	0	35	0.00%	0	55	0.00%	0
16	Service Installation Fees	5,416	0.00%	0	5,653	0.00%	0	5,893	0.00%	0
17	Total Cash	12,928		0	13,887		0	14,869		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	12,928		0	13,887		0	14,869		0

Net Depreciation Expense - Water

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	4	4	100.00%	4
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	309	309	100.00%	309
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	108	108	100.00%	108
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	632	632	100.00%	632
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	34.62%	0
19	311.3 Pumping Equipment	0	0	0	34.62%	0
20	320.3 Water Treatment Equipment	0	0	0	34.62%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	34.62%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	34.62%	0
25	311.4 Pumping Equipment	0	0	0	34.62%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,843	1,843	100.00%	1,843
27	331.4 Transm. & Distribution Mains	0	27	27	78.62%	21
28	333.4 Services	0	82	82	100.00%	82
29	334.4 Meters & Meter Installations	0	296	296	100.00%	296
30	335.4 Hydrants	0	0	0	78.62%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	42	42	100.00%	42
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	45	45	100.00%	45
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	3,388	3,388		3,382
	Composite U&U Rate				99.83%	
47	(LESS) AMORTIZATION OF CIAC	0	(755)	(755)		(754)
48	NET DEPRECIATION EXPENSE - WATER	0	2,633	2,633		2,628
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Palm Port

Schedule: B-14 Revision 1

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8)	(9)
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	214	214	78.33%	167
8	355.2 Power Generation Equipment	0	0	0	78.33%	0
9	360.2 Collection Sewers - Force	0	23	23	78.33%	18
10	361.2 Collection Sewers - Gravity	0	1,001	1,001	78.33%	784
11	362.2 Special Collecting Structures	0	0	0	78.33%	0
12	363.2 Services to Customers	0	156	156	100.00%	156
13	364.2 Flow Measuring Devices	0	942	942	100.00%	942
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	78.33%	0
19	355.3 Power Generation Equipment	0	0	0	78.33%	0
20	370.3 Receiving Wells	0	188	188	78.33%	147
21	371.3 Pumping Equipment	0	1,768	1,768	78.33%	1,385
22	389.3 Other Plant & Misc. Equipment	0	0	0	78.33%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	9,758	9,758	100.00%	9,758
28	381.4 Plant Sewers	0	0	0	100.00%	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
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	390.71 Computer Equipment	0	42	42	100.00%	42
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	14,093	14,093		13,400
	Composite NU&U Rate				95.09%	
64	(LESS) AMORTIZATION OF CIAC	0	(963)	(963)		(916)
65	NET DEPRECIATION EXPENSE - SEWER	0	13,130	13,130		12,485
66	Net Depr Expense Used & Useful	0				

Taxes Other Than Income
Florida Public Service Commission
Palm Port
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	1,656	1,103	3,851		6,610	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.25%			(9)		(9)	
5	Total Test Year Adjustments	0	0	(9)	0	(9)	
6	Adjusted Test Year (2005)	1,656	1,103	3,842	0	6,601	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	54				54	E-13
9	Payroll Tax Adjustment		(372)			(372)	B-5
10	Plant in Service Adjustment			3,814		3,814	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	54	(372)	3,814	0	3,497	
13	Adjusted Intermed. Year (2006)	1,710	731	7,656	0	10,097	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	32				32	E-13
16	Payroll Tax Adjustment		154			154	B-5
17	Plant in Service Adjustment			969		969	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	32	154	969	0	1,155	
20	Adjusted Projected Rate Year (2007)	1,742	885	8,625	0	11,253	
21	RAFTs Assoc. with Revenue Increase	1,666				1,666	B-3
22	Total Projected Rate Year (2007)	3,408	885	8,625	0	12,918	

Sewer							
23	Test Year (2005) Per Books	2,717	1,217	1,021		4,955	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 4.54%			(46)		(46)	
27	Total Test Year Adjustments	0	0	(46)	0	(46)	
28	Adjusted Test Year (2005)	2,717	1,217	974	0	4,909	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	57				57	E-2
31	Payroll Tax Adjustment		(670)			(670)	B-6
32	Plant in Service Adjustment			739		739	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	57	(670)	739	0	126	
35	Adjusted Intermed. Year (2006)	2,774	546	1,714	0	5,034	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	52				52	E-2
38	Payroll Tax Adjustment		558			558	B-6
39	Plant in Service Adjustment			3,266		3,266	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	52	558	3,266	0	3,877	
42	Adjusted Projected Rate Year (2007)	2,826	1,104	4,980	0	8,911	
43	RAFTs Assoc. with Revenue Increase	2,042				2,042	B-3
43	Total Projected Rate Year (2007)	4,869	1,104	4,980	0	10,953	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	24.24	-	-	24.24	-	1.02	24.81	80	80	-	100.00%	100.00%	100.00%	One Well

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	24.24	1.02	No	25	48	48	140	280	140	34.62%	34.62%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	26,720	53,440	18,000	296.89%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

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

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	34,000	1.02	34,805	15,000	232.03%	100.00%	100.00%	30,000	116.02%	100.00%	100.00%	100.00%	100.00%

* 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

Palm Port
Docket No. 060368-WS

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended	Total	Interim T&D	Used & Useful		
No.	ERCs	ERCs	ERCs	Lots	U&U as	Interim	Permanent*	Interim Note
	2005	2010	2012		Calculated			
Water								
1	105.0	108.5	109.5	138	78.62%	78.62%	100.00%	

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

Sewer

2	105.0	108.1	109.1	138	78.33%	78.33%	100.00%	
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* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

**Piney Woods
Water**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Piney Woods
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
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Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
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CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
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Rate Schedule - Interim Rates

Piney Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		21.54%			0.00%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	16.33	19.85	5/8" X 3/4"	NA	NA
3	3/4"	24.48	29.75	3/4"	NA	NA
4	1"	40.81	49.60	1"	NA	NA
5	1-1/2"	81.58	99.15	1-1/2"	NA	NA
6	2"	130.54	158.66	2"	NA	NA
7	3"	261.08	317.31	3"	NA	NA
8	4"	407.95	495.82	4"	NA	NA
9	6"	815.90	991.63	6"	NA	NA
10	8"	1,305.42	1,586.59	8"	NA	NA
11	10"	1,876.57	2,280.76	10"	NA	NA
12	Gallorage, Block 1	2.72	3.31	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	16.33	19.85	5/8" X 3/4"	NA	NA
17	3/4"	24.48	29.75	3/4"	NA	NA
18	1"	40.81	49.60	1"	NA	NA
19	1-1/2"	81.58	99.15	1-1/2"	NA	NA
20	2"	130.54	158.66	2"	NA	NA
21	3"	261.08	317.31	3"	NA	NA
22	4"	407.95	495.82	4"	NA	NA
23	6"	815.90	991.63	6"	NA	NA
24	8"	1,305.42	1,586.59	8"	NA	NA
25	10"	1,876.57	2,280.76	10"	NA	NA
26	Gallorage charge	2.72	3.31	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	10.88	13.22	Res. Wastewater Only	NA	NA
29	3"	21.75	26.43	Sprinkler Heads	NA	NA
30	4"	33.99	41.31	Reuse	NA	NA
31	6"	67.98	82.62			
32	8"	108.79	132.22			
33	10"	156.39	190.07			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	379,107	(10,363)	0	368,744	A-5
2	Utility Land & Land Rights	1,867		0	1,867	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(139,574)	4,266	0	(135,308)	A-9
5	Less: CIAC	(17,466)	0	0	(17,466)	A-12
6	Accumulated Amortization of CIAC	5,675	0	0	5,675	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	17,921		0	17,921	A-1
11	Total Rate Base	247,530	(6,097)	0	241,433	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(10,363)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	4,266	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(6,097)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	72,488		0	72,488	15,613	88,101	E-2w	21.54%
2 Other Revenues	315		0	315	0	315	E-2w	0.00%
3 OPERATING REVENUES	72,803	0	0	72,803	15,613	88,416		21.45%
4 Operation & Maintenance	42,086		0	42,086	231	42,317	B-5	
5 Depreciation, net of CIAC Amort.	11,008	(219)	0	10,789		10,789	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	8,273	(110)	0	8,163	702	8,865	B-15	
8 Provision for Income Taxes	4,747		0	4,747	3,262	8,009	C-1	
9 OPERATING EXPENSES	66,114	(329)	0	65,785	4,194	69,979		
10 NET OPERATING INCOME	6,689	329	0	7,018	11,419	18,436		
11 RATE BASE	241,433			241,433		241,433	A-1	
12 RATE OF RETURN	2.77%			2.91%		7.64%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			0		0	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(219)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(110)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	15,613	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	231	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	703	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	72,803	0
18	Plus Required Revenue Adjustment	15,613	0
19	Rate Year Revenue at Proposed Rates	88,416	0
20			
21	Less Operating Expenses Before Income Taxes	(61,970)	0
22	Less Interest Expense	(5,684)	0
23	Taxable Income	20,761	0
24	Income Tax at Composite Rate of 38.58%	8,009	0
25	Less Income Tax at Present Rates	(4,747)	0
26			
27	Income Tax Adjustment	3,262	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	93,222	38.61%	6.00%	2.32%	5,593	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	139,832	57.92%	9.12%	5.28%	12,753	D-2
5	Customer Deposits	1,506	0.62%	6.00%	0.04%	90	D-2
6	Accumulated Deferred Income Taxes	6,873	2.85%	0.00%	0.00%	0	D-2
7	Total	241,433	100.00%		7.64%	18,436	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Piney Woods
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,760	0.00%	0	1,760	0.00%	0	1,760	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	423	0.00%	0
7	304.2	Structures & Improvements	11,820	0.00%	0	11,999	0.00%	0	14,048	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,819	0.00%	0	3,819	0.00%	0	3,819	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	35,710	0.00%	0	37,831	0.00%	0	63,281	0.00%	0
14	311.2	Pumping Equipment	19,374	0.00%	0	19,374	0.00%	0	19,374	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,867	0.00%	0	1,867	0.00%	0	1,867	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	625	0.00%	0	1,354	0.00%	0	1,354	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	234,334	0.00%	0	234,334	0.00%	0	246,545	0.00%	0
27	331.4	Transm. & Distribution Mains	57,190	18.12%	10,363	58,562	38.74%	22,689	63,533	38.74%	24,615
28	333.4	Services	4,807	0.00%	0	4,807	0.00%	0	4,807	0.00%	0
29	334.4	Meters & Meter Installations	9,285	0.00%	0	9,756	0.00%	0	11,049	0.00%	0
30	335.4	Hydrants	0	18.12%	0	0	38.74%	0	0	38.74%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	383	0.00%	0	2,955	0.00%	0	8,360	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	380,974		10,363	388,417		22,689	440,221		24,615
		Total Land and Land Rights	1,867		0	1,867		0	2,290		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Piney Woods

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	709	0.00%	0	753	0.00%	0	797	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	7,250	0.00%	0	7,559	0.00%	0	7,249	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,646	0.00%	0	1,774	0.00%	0	1,901	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	18,630	0.00%	0	19,314	0.00%	0	8,576	0.00%	0
14	311.2	Pumping Equipment	14,616	0.00%	0	15,584	0.00%	0	16,553	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	9	0.00%	0	68	0.00%	0	135	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	66,794	0.00%	0	73,128	0.00%	0	78,321	0.00%	0
27	331.4	Transm. & Distribution Mains	23,541	18.12%	4,266	24,667	38.74%	9,557	25,481	38.74%	9,872
28	333.4	Services	3,099	0.00%	0	3,219	0.00%	0	3,340	0.00%	0
29	334.4	Meters & Meter Installations	3,269	0.00%	0	3,133	0.00%	0	2,620	0.00%	0
30	335.4	Hydrants	0	18.12%	0	0	38.74%	0	0	38.74%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	10	0.00%	0	282	0.00%	0	1,248	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	139,574		4,266	149,481		9,557	146,221		9,872
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

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Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Piney Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful % Amount		Adjusted Balance	Non-Used & Useful % Amount		Adjusted Balance	Non-Used & Useful % Amount	
	WATER									
	Cash CIAC:									
1	Water Treatment Equipment	12,021	0.00%	0	12,829	0.00%	0	12,883	0.00%	0
2	Meter Fees	2,779	0.00%	0	2,883	0.00%	0	2,890	0.00%	0
3	Main Extension Charge	1,894	0.00%	0	2,339	0.00%	0	2,373	0.00%	0
4	Service Installation Fees	772	0.00%	0	1,007	0.00%	0	1,018	0.00%	0
5	Total Cash CIAC	17,466		0	19,057		0	19,163		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	17,466		0	19,057		0	19,163		0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Piney Woods
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007			
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	
WATER											
	Cash										
1	Water Treatment Equipment	6,044	0.00%	0	6,425	0.00%	0	6,827	0.00%	0	
2	Meter Fees	(571)	0.00%	0	(429)	0.00%	0	(284)	0.00%	0	
3	Main Extension Charge	166	0.00%	0	214	0.00%	0	275	0.00%	0	
4	Service Installation Fees	36	0.00%	0	59	0.00%	0	85	0.00%	0	
5	Total Cash	5,675		0	6,269		0	6,902		0	
	Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0	
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0	
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0	
11	Total Property	0		0	0		0	0		0	
12	Total Water	5,675		0	6,269		0	6,902		0	
SEWER											
	Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
17	Total Cash	0		0	0		0	0		0	
	Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0	
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0	
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0	
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0	
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0	
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0	
27	Total Property	0		0	0		0	0		0	
28	Total Sewer	0		0	0		0	0		0	

Net Depreciation Expense - Water
Florida Public Service Commission
Piney Woods
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(6) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	44	44	100.00%	44
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	358	358	100.00%	358
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	127	127	100.00%	127
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	1,786	1,786	100.00%	1,786
14	311.2 Pumping Equipment	0	969	969	100.00%	969
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	34	34	100.00%	34
26	330.4 Distr. Reservoirs & Standpipes	0	6,333	6,333	100.00%	6,333
27	331.4 Transm. & Distribution Mains	0	1,271	1,271	81.88%	1,041
28	333.4 Services	0	120	120	100.00%	120
29	334.4 Meters & Meter Installations	0	464	464	100.00%	464
30	335.4 Hydrants	0	0	0	81.88%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	69	69	100.00%	69
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	11,575	11,575		11,345
	Composite U&U Rate				98.01%	
47	(LESS) AMORTIZATION OF CIAC	0	(568)	(568)		(557)
48	NET DEPRECIATION EXPENSE - WATER	0	11,008	11,008		10,789
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Piney Woods
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006; Projected 2007

Schedule: B-15 Revision 1
Page: 1 of 1
Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	3,276	994	4,003		8,273	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 2.75%			(110)		(110)	
5	Total Test Year Adjustments	0	0	(110)	0	(110)	
6	Adjusted Test Year (2005)	3,276	994	3,893	0	8,163	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	71				71	E-13
9	Payroll Tax Adjustment		43			43	B-5
10	Plant in Service Adjustment			(68)		(68)	A-5
11	Non-U&U Adjustment @ 5.90%			4		4	
12	Total 2006 Adjustments	71	43	(64)	0	51	
13	Adjusted Intermed. Year (2006)	3,347	1,038	3,829	0	8,214	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		(234)			(234)	B-5
17	Plant in Service Adjustment			919		919	A-5
18	Non-U&U Adjustment @ 5.64%			(52)		(52)	
19	Total 2007 Adjustments	0	(234)	868	0	634	
20	Adjusted Projected Rate Year (2007)	3,347	804	4,697	0	8,848	
21	RAFTs Assoc. with Revenue Increase	1,674				1,674	B-3
22	Total Projected Rate Year (2007)	5,021	804	4,697	0	10,522	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

**Piney Woods
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	55.56	-	-	55.56	-	1.03	57.10	300	300	-	100.00%	100.00%	100.00%	One Well

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	55.56	1.03	No	57	111	111	300	300	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	73,000	146,000	49,500	294.95%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Piney Woods

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

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

Schedule: F-7 Revision 1
 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 distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	171.5	176.1	178.0	215	81.88%	81.88%	61.26%	

*

Sewer

2

NA

*

**Sebring Lakes
Water**

Docket No. 060368-WS

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

Highlands County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Sebring Lakes
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
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Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

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

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Present Rates	Interim Rates	Class/Meter Size	Present Rates	Interim Rates
	WATER		427.03%	SEWER		0.00%
1	Residential			Residential		
2	5/8" X 3/4"	9.68	51.02	5/8" X 3/4"	NA	NA
3	3/4"	14.51	76.47	3/4"	NA	NA
4	1"	24.17	127.38	1"	NA	NA
5	1-1/2"	48.34	254.77	1-1/2"	NA	NA
6	2"	77.36	407.71	2"	NA	NA
7	3"	154.72	815.43	3"	NA	NA
8	4"	241.75	1,274.10	4"	NA	NA
9	6"	483.50	2,548.21	6"	NA	NA
10	8"	-	-	8"	NA	NA
11	10"	-	-	10"	NA	NA
12	Gallorage, Block 1	2.19	11.54	Gallorage cap (gallons)	NA	NA
13	Block 2	-	-	Gallorage charge	NA	NA
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	9.68	51.02	5/8" X 3/4"	NA	NA
17	3/4"	14.51	76.47	3/4"	NA	NA
18	1"	24.17	127.38	1"	NA	NA
19	1-1/2"	48.34	254.77	1-1/2"	NA	NA
20	2"	77.36	407.71	2"	NA	NA
21	3"	154.72	815.43	3"	NA	NA
22	4"	241.75	1,274.10	4"	NA	NA
23	6"	483.50	2,548.21	6"	NA	NA
24	8"	-	-	8"	NA	NA
25	10"	-	-	10"	NA	NA
26	Gallorage charge	2.19	11.54	Gallorage charge	NA	NA
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	NA	NA
29	3"	-	-	Sprinkler Heads	NA	NA
30	4"	-	-	Reuse	NA	NA
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	319,311	(153,477)	0	165,834	A-5
2	Utility Land & Land Rights	4,800		0	4,800	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(65,138)	27,867	0	(37,271)	A-9
5	Less: CIAC	(323,079)	111,204	0	(211,875)	A-12
6	Accumulated Amortization of CIAC	70,672	(18,400)	0	52,273	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	3,390		0	3,390	A-1
11	Total Rate Base	9,956	(32,806)	0	(22,850)	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Sebring Lakes
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☒ Projected ☐
 Water ☒ Sewer ☒

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

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(153,477)	NA
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	27,867	NA
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	111,204	NA
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	(18,400)	NA
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(32,806)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	14,045		0	14,045	59,977	74,023	E-2w	427.03%
2 Other Revenues	310		0	310	0	310	E-2w	0.00%
3 OPERATING REVENUES	14,355	0	0	14,355	59,977	74,333		417.81%
4 Operation & Maintenance	70,118		0	70,118	886	71,003	B-5	
5 Depreciation, net of CIAC Amort.	561	(243)	0	318		318	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	5,015	(1,720)	0	3,295	2,697	5,992	B-15	
8 Provision for Income Taxes	(8,390)		0	(8,390)	7,469	(921)	C-1	
9 OPERATING EXPENSES	67,303	(1,962)	0	65,341	11,052	76,393		
10 NET OPERATING INCOME	(52,948)	1,962	0	(50,986)	48,925	(2,061)		
11 RATE BASE	(22,850)			(22,850)		(22,850)	A-1	
12 RATE OF RETURN	231.72%			223.13%		9.02%		
Sewer								
13 Sewer Sales Revenues	NA		0	0	0	0	E-2s	0.00%
14 Other Revenues	NA		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	0	0	0	0	0	0		0.00%
16 Operation & Maintenance	NA		0	0	0	0	B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0	B-14	
18 Amortization	NA		0	0		0		
19 Taxes Other Than Income	NA	NA	0	NA	0	0	B-15	
20 Provision for Income Taxes	NA		0	0	0	0	C-1	
21 OPERATING EXPENSES	0	0	0	0	0	0		
22 NET OPERATING INCOME	0	0	0	0	0	0		
23 RATE BASE	NA			NA		NA	A-2	
24 RATE OF RETURN	NA			NA		NA		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(243)	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(1,720)	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	59,977	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	886	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,699	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	14,355	0
18	Plus Required Revenue Adjustment	59,977	0
19	Rate Year Revenue at Proposed Rates	74,333	0
20			
21	Less Operating Expenses Before Income Taxes	(77,314)	0
22	Less Interest Expense	595	0
23	Taxable Income	(2,386)	0
24	Income Tax at Composite Rate of 38.58%	(921)	0
25	Less Income Tax at Present Rates	8,390	0
26			
27	Income Tax Adjustment	7,469	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☐ Projected ☐Water ☒ Sewer ☒

Schedule: G-6 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	(10,715)	46.89%	6.00%	2.81%	(643)	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	(16,073)	70.34%	9.12%	6.41%	(1,466)	D-2
5	Customer Deposits	799	-3.50%	6.00%	-0.21%	48	D-2
6	Accumulated Deferred Income Taxes	3,139	-13.74%	0.00%	0.00%	0	D-2
7	Total	(22,850)	100.00%		9.02%	(2,061)	
SEWER							
8	Long-Term Debt	0	0.00%	6.00%	0.00%	0	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	0	0.00%	9.12%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	0	0.00%		0.00%	0	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	47.28%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	47.28%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	47.28%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	42,040	47.28%	19,877	42,040	0.00%	0	42,040	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	47.28%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	47.28%	0	308	0.00%	0	2,000	0.00%	0
13	310.2	Power Generation Equipment	2,512	47.28%	1,188	22,103	0.00%	0	33,650	0.00%	0
14	311.2	Pumping Equipment	44,858	47.28%	21,209	44,858	0.00%	0	44,858	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	47.28%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	36,656	0.00%	0	36,656	0.00%	0	38,235	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	2,395	0.00%	0	2,595	0.00%	0
20	320.3	Water Treatment Equipment	7,335	0.00%	0	8,172	0.00%	0	8,172	0.00%	0
21	339.3	Other Plant & Misc. Equipment	416	0.00%	0	601	0.00%	0	601	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	36,712	0.00%	0	36,712	0.00%	0	36,712	0.00%	0
27	331.4	Transm. & Distribution Mains	132,639	83.84%	111,204	137,696	81.83%	112,674	153,496	81.83%	125,603
28	333.4	Services	5,441	0.00%	0	6,099	0.00%	0	6,543	0.00%	0
29	334.4	Meters & Meter Installations	10,552	0.00%	0	14,594	0.00%	0	15,155	0.00%	0
30	335.4	Hydrants	0	83.84%	0	0	81.83%	0	0	81.83%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	4,800	0.00%	0	4,800	0.00%	0	4,800	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	150	0.00%	0	1,159	0.00%	0	3,278	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	384	0.00%	0	4,998	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	324,111		153,477	358,578		112,674	397,133		125,603
		Total Land and Land Rights	4,800		0	4,800		0	4,800		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Sebring Lakes

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(6) Amount	(7) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount	(3) Adjusted Balance	(4) Non-Used & Useful %	(6) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	47.28%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	47.28%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	47.28%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	8,740	47.28%	4,132	10,140	0.00%	0	11,540	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	47.28%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	47.28%	0	1	0.00%	0	38	0.00%	0
13	310.2	Power Generation Equipment	52	47.28%	25	573	0.00%	0	2,159	0.00%	0
14	311.2	Pumping Equipment	13,704	47.28%	6,479	15,947	0.00%	0	18,190	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	47.28%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,917	0.00%	0	9,226	0.00%	0	10,094	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	65	0.00%	0	195	0.00%	0
20	320.3	Water Treatment Equipment	2,806	0.00%	0	3,274	0.00%	0	3,755	0.00%	0
21	339.3	Other Plant & Misc. Equipment	10	0.00%	0	42	0.00%	0	75	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,430	0.00%	0	7,480	0.00%	0	8,530	0.00%	0
27	331.4	Transm. & Distribution Mains	20,551	83.84%	17,230	23,731	81.83%	19,419	25,633	81.83%	20,975
28	333.4	Services	587	0.00%	0	759	0.00%	0	938	0.00%	0
29	334.4	Meters & Meter Installations	4,337	0.00%	0	4,985	0.00%	0	5,504	0.00%	0
30	335.4	Hydrants	0	83.84%	0	0	81.83%	0	0	81.83%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	4	0.00%	0	111	0.00%	0	489	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	2	0.00%	0	194	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	65,138		27,867	76,336		19,419	87,334		20,975
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0	0		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Sebring Lakes
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	125,467	0.00%	0	120,410	0.00%	0	104,611	0.00%	0
2	Meter Fees	12,177	0.00%	0	15,177	0.00%	0	17,235	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	137,644		0	135,587		0	121,845		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	36,712	0.00%	0	36,712	0.00%	0	36,712	0.00%	0
7	T&D Mains	132,639	83.84%	111,204	137,696	81.83%	112,674	153,496	81.83%	125,603
8	Services	3,962	0.00%	0	3,962	0.00%	0	3,962	0.00%	0
9	Meters/Meter Installation	12,122	0.00%	0	12,122	0.00%	0	12,122	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	185,435		111,204	190,492		112,674	206,292		125,603
12	Total Water CIAC	323,079		111,204	326,079		112,674	328,137		125,603
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	0		0	0		0	0		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	0		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Sebring Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash									
1	Water Treatment Equipment	36,139	0.00%	0	40,314	0.00%	0	44,206	0.00%	0
2	Meter Fees	1,073	0.00%	0	1,891	0.00%	0	2,854	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	37,211		0	42,205		0	47,061		0
	Property									
6	Dist Reservoirs & Standpipes	7,875	0.00%	0	8,925	0.00%	0	9,975	0.00%	0
7	T&D Mains	21,946	83.84%	18,400	25,499	81.83%	20,865	29,331	81.83%	24,001
8	Services	475	0.00%	0	588	0.00%	0	701	0.00%	0
9	Meters/Meter Installation	3,165	0.00%	0	3,878	0.00%	0	4,591	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	33,461		18,400	38,890		20,865	44,598		24,001
12	Total Water	70,672		18,400	81,095		20,865	91,658		24,001
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	0		0	0		0	0		0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	0		0	0		0	0		0

Net Depreciation Expense - Water
Florida Public Service Commission
Sebring Lakes
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	(956)	956	0	52.72%	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	52.72%	0
9	306.2 Lake, River & Other Intakes	0	0	0	52.72%	0
10	307.2 Wells & Springs	0	1,400	1,400	52.72%	738
11	308.2 Infiltration Galleries & Tunnels	0	0	0	52.72%	0
12	309.2 Supply Mains	0	0	0	52.72%	0
13	310.2 Power Generation Equipment	0	136	136	52.72%	72
14	311.2 Pumping Equipment	0	2,243	2,243	52.72%	1,182
15	339.2 Other Plant & Misc. Equipment	0	0	0	52.72%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	1,309	0	1,309	100.00%	1,309
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	90	345	435	100.00%	435
21	339.3 Other Plant & Misc. Equipment	0	25	25	100.00%	25
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,050	1,050	100.00%	1,050
27	331.4 Transm. & Distribution Mains	3,323	173	3,495	16.16%	565
28	333.4 Services	159	(0)	159	100.00%	159
29	334.4 Meters & Meter Installations	621	(0)	620	100.00%	620
30	335.4 Hydrants	0	0	0	16.16%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	27	27	100.00%	27
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	4,544	6,355	10,900		6,182
	Composite U&U Rate				56.72%	
47	(LESS) AMORTIZATION OF CIAC	(4,409)	(5,929)	(10,338)		(5,864)
48	NET DEPRECIATION EXPENSE - WATER	135	426	561		318
49	Net Depr Expense Used & Useful	77				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Taxes Other Than Income
Florida Public Service Commission
Sebring Lakes
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	646	791	3,578		5,015	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 48.07%			(1,720)		(1,720)	
5	Total Test Year Adjustments	0	0	(1,720)	0	(1,720)	
6	Adjusted Test Year (2005)	646	791	1,858	0	3,295	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	99				99	E-13
9	Payroll Tax Adjustment		(221)			(221)	B-5
10	Plant in Service Adjustment			497		497	A-5
11	Non-U&U Adjustment @ 31.85%			(158)		(158)	
12	Total 2006 Adjustments	99	(221)	339	0	217	
13	Adjusted Intermed. Year (2006)	745	570	2,197	0	3,512	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	31				31	E-13
16	Payroll Tax Adjustment		1,307			1,307	B-5
17	Plant in Service Adjustment			561		561	A-5
18	Non-U&U Adjustment @ 32.01%			(179)		(179)	
19	Total 2007 Adjustments	31	1,307	381	0	1,719	
20	Adjusted Projected Rate Year (2007)	776	1,877	2,578	0	5,232	
21	RAFTs Assoc. with Revenue Increase	4,670				4,670	B-3
22	Total Projected Rate Year (2007)	5,446	1,877	2,578	0	9,901	
Sewer							
23	Test Year (2005) Per Books	NA	NA	NA		NA	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		NA			NA	B-6
26	Non-U&U Adjustment @ NA			NA		NA	
27	Total Test Year Adjustments	NA	NA	NA	NA	NA	
28	Adjusted Test Year (2005)	NA	NA	NA	NA	NA	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	NA				NA	E-2
31	Payroll Tax Adjustment		NA			NA	B-6
32	Plant in Service Adjustment			NA		NA	A-6
33	Non-U&U Adjustment @ NA			NA		NA	
34	Total 2006 Adjustments	NA	NA	NA	NA	NA	
35	Adjusted Intermed. Year (2006)	NA	NA	NA	NA	NA	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	NA				NA	E-2
38	Payroll Tax Adjustment		NA			NA	B-6
39	Plant in Service Adjustment			NA		NA	A-6
40	Non-U&U Adjustment @ NA			NA		NA	
41	Total 2007 Adjustments	NA	NA	NA	NA	NA	
42	Adjusted Projected Rate Year (2007)	NA	NA	NA	NA	NA	
43	RAFTs Assoc. with Revenue Increase	NA				NA	B-3
43	Total Projected Rate Year (2007)	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Sebring Lakes

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	301.60	-	-	301.60	-	1.45	437.60	830	1,660	830	52.72%	52.72%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	301.60	1.45	No	438	603	603	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	294,520	589,040	22,500	2617.96%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Sebring Lakes

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1					NA								

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Sebring Lakes

Docket No. 060368-WS

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) (7) Used & Useful Interim Permanent*		(8) Interim Note
Water								
1	66.3	94.8	106.5	586	16.16%	16.16%	18.17%	

*

Sewer

2

NA

*

**Sunny Hills
Water and Sewer**

Docket No. 060368-WS

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

Washington County, Florida

Revised Submittal - Interim Rate Calculation

. For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Sunny Hills
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		2.38%			
1	Residential					
2	5/8" X 3/4"	11.70	11.98	5/8" X 3/4"	19.74	23.99
3	3/4"	17.57	17.99	3/4"	19.74	23.99
4	1"	29.27	29.97	1"	19.74	23.99
5	1-1/2"	58.54	59.93	1-1/2"	19.74	23.99
6	2"	93.67	95.90	2"	19.74	23.99
7	3"	187.34	191.79	3"	19.74	23.99
8	4"	292.72	299.68	4"	19.74	23.99
9	6"	585.42	599.34	6"	19.74	23.99
10	8"	936.68	958.95	8"	19.74	23.99
11	10"	1,346.47	1,378.48	10"	19.74	23.99
12	Gallorage, Block 1	4.51	4.62	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	8.31	10.10
14	Block 3	-	-			
15	General Service					
16	5/8" X 3/4"	11.70	11.98	5/8" X 3/4"	19.74	23.99
17	3/4"	17.57	17.99	3/4"	29.60	35.98
18	1"	29.27	29.97	1"	49.33	59.96
19	1-1/2"	58.54	59.93	1-1/2"	98.68	119.95
20	2"	93.67	95.90	2"	157.88	191.90
21	3"	187.34	191.79	3"	315.78	383.83
22	4"	292.72	299.68	4"	493.38	599.70
23	6"	585.42	599.34	6"	986.79	1,199.44
24	8"	936.68	958.95	8"	1,578.85	1,919.09
25	10"	1,346.47	1,378.48	10"	2,269.59	2,758.68
26	Gallorage charge	4.51	4.62	Gallorage charge	10.01	12.17
27	Fire Protection					
28	2"	7.80	7.99	Flat Rate		
29	3"	15.61	15.98	Res. Wastewater Only	49.81	60.54
30	4"	24.39	24.97	Sprinkler Heads	-	-
31	6"	48.78	49.94	Reuse	-	-
32	8"	78.05	79.91			
33	10"	112.21	114.88			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	2,278,649	(1,593,410)	0	685,239	A-5
2	Utility Land & Land Rights	10,779		0	10,779	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(1,054,378)	655,318	0	(399,060)	A-9
5	Less: CIAC	(208,889)	0	0	(208,889)	A-12
6	Accumulated Amortization of CIAC	65,938	0	0	65,938	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	35,409		0	35,409	A-1
11	Total Rate Base	1,127,507	(938,092)	0	189,416	
SEWER						
12	Utility Plant in Service	612,796	(327,595)	0	285,200	A-6
13	Utility Land & Land Rights	4,483		0	4,483	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(455,984)	245,829	0	(210,155)	A-10
16	Less: CIAC	(2,397)	0	0	(2,397)	A-12
17	Accumulated Amortization of CIAC	1,547	0	0	1,547	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	43,412		0	43,412	A-2
21	Total Rate Base	203,856	(81,766)	0	122,089	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule:

G-3

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(1,593,410)	(327,595)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	655,318	245,829
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(938,092)	(81,766)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	187,914		0	187,914	4,468	192,382	E-2w	2.38%
2 Other Revenues	2,145		0	2,145	0	2,145	E-2w	0.00%
3 OPERATING REVENUES	190,059	0	0	190,059	4,468	194,527		2.35%
4 Operation & Maintenance	145,015		0	145,015	66	145,081	B-5	
5 Depreciation, net of CIAC Amort.	48,500	(34,861)	0	13,639		13,639	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	27,068	(10,453)	0	16,614	201	16,815	B-15	
8 Provision for Income Taxes	16,397		0	16,397	(10,672)	5,725	C-1	
9 OPERATING EXPENSES	236,980	(45,314)	0	191,665	(10,405)	181,260		
10 NET OPERATING INCOME	(46,920)	45,314	0	(1,606)	14,873	13,267		
11 RATE BASE	189,416			189,416		189,416	A-1	
12 RATE OF RETURN	-24.77%			-0.85%		7.00%		
Sewer								
13 Sewer Sales Revenues	90,683		0	90,683	19,542	110,225	E-2s	21.55%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	90,683	0	0	90,683	19,542	110,225		21.55%
16 Operation & Maintenance	78,497		0	78,497	289	78,786	B-6	
17 Depreciation, net of CIAC Amort.	19,854	(11,154)	0	8,700		8,700	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	10,887	(1,903)	0	8,984	879	9,863	B-15	
20 Provision for Income Taxes	(1,621)		0	(1,621)	5,487	3,866	C-1	
21 OPERATING EXPENSES	107,617	(13,056)	0	94,561	6,654	101,215		
22 NET OPERATING INCOME	(16,935)	13,056	0	(3,878)	12,888	9,010		
23 RATE BASE	122,089			122,089		122,089	A-2	
24 RATE OF RETURN	-13.87%			-3.18%		7.38%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(34,861)	(11,154)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(10,453)	(1,903)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	4,468	19,542
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	66	289
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	201	879
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	190,059	90,683
18	Plus Required Revenue Adjustment	4,468	19,542
19	Rate Year Revenue at Proposed Rates	194,527	110,225
20			
21	Less Operating Expenses Before Income Taxes	(175,535)	(97,349)
22	Less Interest Expense	(4,152)	(2,854)
23	Taxable Income	14,840	10,022
24	Income Tax at Composite Rate of 38.58%	5,725	3,866
25	Less Income Tax at Present Rates	(16,397)	1,621
26			
27	Income Tax Adjustment	(10,672)	5,487

Schedule of Requested Cost of Capital

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	66,636	35.18%	6.00%	2.11%	3,998	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	99,953	52.77%	9.12%	4.81%	9,116	D-2
5	Customer Deposits	2,558	1.35%	6.00%	0.08%	153	D-2
6	Accumulated Deferred Income Taxes	20,268	10.70%	0.00%	0.00%	0	D-2
7	Total	189,416	100.00%		7.00%	13,267	
SEWER							
8	Long-Term Debt	45,001	36.86%	6.00%	2.21%	2,700	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	67,501	55.29%	9.12%	5.04%	6,156	D-2
12	Customer Deposits	2,558	2.10%	6.00%	0.13%	153	D-2
13	Accumulated Deferred Income Taxes	7,029	5.76%	0.00%	0.00%	0	D-2
14	Total	122,089	100.00%		7.38%	9,010	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	5,112	0.00%	0	5,112	0.00%	0	5,112	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	10,779	0.00%	0	10,779	0.00%	0	10,779	0.00%	0
7	304.2	Structures & Improvements	39,783	48.87%	19,442	45,886	0.00%	0	90,795	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	48.87%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	48.87%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	26,131	48.87%	12,770	90,345	0.00%	0	104,911	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	48.87%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	7,232	48.87%	3,534	7,232	0.00%	0	7,232	0.00%	0
13	310.2	Power Generation Equipment	66,436	48.87%	32,467	71,920	0.00%	0	218,494	0.00%	0
14	311.2	Pumping Equipment	101,342	48.87%	49,526	101,342	0.00%	0	101,342	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	48.87%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	80,769	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	0.00%	0	206,317	0.00%	0	206,317	0.00%	0
27	331.4	Transm. & Distribution Mains	1,632,379	90.40%	1,475,670	1,731,151	90.04%	1,558,772	2,103,515	90.04%	1,894,058
28	333.4	Services	88,929	0.00%	0	88,929	0.00%	0	88,929	0.00%	0
29	334.4	Meters & Meter Installations	35,732	0.00%	0	25,708	0.00%	0	36,044	0.00%	0
30	335.4	Hydrants	0	90.40%	0	0	90.04%	0	0	90.04%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	15,389	0.00%	0	15,389	0.00%	0	15,389	0.00%	0
37	340.51	Computer Equipment	1,130	0.00%	0	8,715	0.00%	0	24,653	0.00%	0
38	341.5	Transportation Equipment	25,516	0.00%	0	25,516	0.00%	0	25,516	0.00%	0
39	342.5	Stores Equipment	194	0.00%	0	194	0.00%	0	194	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,959	0.00%	0	2,959	0.00%	0	2,959	0.00%	0
41	344.5	Laboratory Equipment	3,187	0.00%	0	3,187	0.00%	0	3,187	0.00%	0
42	345.5	Power Operated Equipment	663	0.00%	0	663	0.00%	0	663	0.00%	0
43	346.5	Communication Equipment	11,548	0.00%	0	11,548	0.00%	0	11,548	0.00%	0
44	347.5	Miscellaneous Equipment	7,851	0.00%	0	7,851	0.00%	0	7,851	0.00%	0
45	348.5	Other Tangible Plant	819	0.00%	0	5,325	0.00%	0	5,325	0.00%	0
46		TOTAL	2,289,428		1,593,410	2,466,067		1,558,772	3,151,524		1,894,058
		Total Land and Land Rights	10,779		0	10,779		0	10,779		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Sunny Hills

Schedule: A-6 Revision 1

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	3,990	0.00%	0	3,990	0.00%	0	3,990	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	4,483	0.00%	0	4,483	0.00%	0	4,483	0.00%	0
7	354.2	Structures & Improvements	13,602	63.89%	8,690	16,679	63.16%	10,535	53,602	63.16%	33,856
8	355.2	Power Generation Equipment	45,616	63.89%	29,144	45,616	63.16%	28,812	45,616	63.16%	28,812
9	360.2	Collection Sewers - Force	1,057	63.89%	675	1,057	63.16%	668	1,057	63.16%	668
10	361.2	Collection Sewers - Gravity	280,152	63.89%	178,989	285,534	63.16%	180,350	305,041	63.16%	192,672
11	362.2	Special Collecting Structures	0	63.89%	0	0	63.16%	0	0	63.16%	0
12	363.2	Services to Customers	53,006	0.00%	0	56,852	0.00%	0	71,853	0.00%	0
13	364.2	Flow Measuring Devices	1,703	0.00%	0	1,703	0.00%	0	1,703	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	63.89%	0	0	63.16%	0	0	63.16%	0
19	355.3	Power Generation Equipment	0	63.89%	0	0	63.16%	0	0	63.16%	0
20	370.3	Receiving Wells	14,429	63.89%	9,219	14,429	63.16%	9,114	14,429	63.16%	9,114
21	371.3	Pumping Equipment	38,641	63.89%	24,687	53,798	63.16%	33,980	76,334	63.16%	48,215
22	389.3	Other Plant & Misc. Equipment	0	63.89%	0	0	63.16%	0	0	63.16%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	57.87%	0	0	57.02%	0	27,221	57.02%	15,522
26	355.4	Power Generation Equipment	0	57.87%	0	0	57.02%	0	0	57.02%	0
27	380.4	Treatment & Disposal Equipment	125,163	57.87%	72,432	128,379	57.02%	73,206	166,972	57.02%	95,212
28	381.4	Plant Sewers	6,495	57.87%	3,759	6,495	57.02%	3,704	6,495	57.02%	3,704
29	382.4	Outfall Sewer Lines	0	57.87%	0	0	57.02%	0	0	57.02%	0
30	389.4	Other Plant & Misc. Equipment	0	57.87%	0	0	57.02%	0	0	57.02%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,441	0.00%	0	6,441	0.00%	0	6,441	0.00%	0
54	390.71	Computer Equipment	392	0.00%	0	3,022	0.00%	0	8,550	0.00%	0
55	391.7	Transportation Equipment	10,677	0.00%	0	10,677	0.00%	0	10,677	0.00%	0
56	392.7	Stores Equipment	81	0.00%	0	81	0.00%	0	81	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	1,624	0.00%	0	1,624	0.00%	0	1,624	0.00%	0
58	394.7	Laboratory Equipment	1,333	0.00%	0	1,333	0.00%	0	1,333	0.00%	0
59	395.7	Power Operated Equipment	277	0.00%	0	277	0.00%	0	277	0.00%	0
60	396.7	Communication Equipment	4,832	0.00%	0	4,832	0.00%	0	4,832	0.00%	0
61	397.7	Miscellaneous Equipment	3,285	0.00%	0	3,285	0.00%	0	3,285	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	617,279		327,595	650,587		340,368	815,896		427,774
64		Total Land and Land Rights	4,483		0	4,483		0	4,483		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	2,168	0.00%	0	2,197	0.00%	0	2,317	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,506	48.87%	1,225	3,249	0.00%	0	(808)	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	48.87%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	48.87%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	13,852	48.87%	6,769	15,516	0.00%	0	14,622	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	48.87%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	3,112	48.87%	1,521	3,160	0.00%	0	3,353	0.00%	0
13	310.2	Power Generation Equipment	41,115	48.87%	20,093	44,459	0.00%	0	51,184	0.00%	0
14	311.2	Pumping Equipment	106,409	48.87%	52,002	108,943	0.00%	0	108,943	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	48.87%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	1,224	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	152,359	0.00%	0	157,935	0.00%	0	163,511	0.00%	0
27	331.4	Transm. & Distribution Mains	634,633	90.40%	573,708	670,668	90.04%	603,886	714,892	90.04%	643,707
28	333.4	Services	44,425	0.00%	0	44,938	0.00%	0	47,019	0.00%	0
29	334.4	Meters & Meter Installations	9,687	0.00%	0	(1,163)	0.00%	0	(2,637)	0.00%	0
30	335.4	Hydrants	0	90.40%	0	0	90.04%	0	0	90.04%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	15,111	0.00%	0	15,282	0.00%	0	15,453	0.00%	0
37	340.51	Computer Equipment	30	0.00%	0	831	0.00%	0	3,681	0.00%	0
38	341.5	Transportation Equipment	5,826	0.00%	0	6,807	0.00%	0	10,787	0.00%	0
39	342.5	Stores Equipment	194	0.00%	0	194	0.00%	0	194	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,959	0.00%	0	2,959	0.00%	0	2,959	0.00%	0
41	344.5	Laboratory Equipment	2,409	0.00%	0	2,622	0.00%	0	2,834	0.00%	0
42	345.5	Power Operated Equipment	663	0.00%	0	663	0.00%	0	663	0.00%	0
43	346.5	Communication Equipment	10,674	0.00%	0	10,940	0.00%	0	11,614	0.00%	0
44	347.5	Miscellaneous Equipment	6,245	0.00%	0	6,366	0.00%	0	6,856	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	123	0.00%	0	621	0.00%	0
46		TOTAL	1,054,378		655,318	1,096,690		603,886	1,159,282		643,707
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	(4) Amount	Adjusted Balance	Non-Used & Useful %	(7) Amount	Adjusted Balance	Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,731	0.00%	0	1,754	0.00%	0	1,847	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	5,203	63.89%	3,324	5,697	63.16%	3,598	6,848	63.16%	4,325
8	355.2	Power Generation Equipment	30,588	63.89%	19,543	31,114	63.16%	19,653	33,249	63.16%	21,001
9	360.2	Collection Sewers - Force	391	63.89%	250	429	63.16%	271	465	63.16%	294
10	361.2	Collection Sewers - Gravity	194,151	63.89%	124,043	200,235	63.16%	126,473	204,059	63.16%	128,889
11	362.2	Special Collecting Structures	0	63.89%	0	0	63.16%	0	0	63.16%	0
12	363.2	Services to Customers	40,128	0.00%	0	41,643	0.00%	0	43,352	0.00%	0
13	364.2	Flow Measuring Devices	1,362	0.00%	0	1,441	0.00%	0	1,698	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	63.89%	0	0	63.16%	0	0	63.16%	0
19	355.3	Power Generation Equipment	0	63.89%	0	0	63.16%	0	0	63.16%	0
20	370.3	Receiving Wells	5,899	63.89%	3,769	6,751	63.16%	4,264	7,263	63.16%	4,587
21	371.3	Pumping Equipment	37,482	63.89%	23,948	39,061	63.16%	24,672	37,302	63.16%	23,561
22	389.3	Other Plant & Misc. Equipment	0	63.89%	0	0	63.16%	0	0	63.16%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	57.87%	0	0	57.02%	0	284	57.02%	162
26	355.4	Power Generation Equipment	0	57.87%	0	0	57.02%	0	0	57.02%	0
27	380.4	Treatment & Disposal Equipment	119,234	57.87%	69,001	124,930	57.02%	71,239	126,961	57.02%	72,397
28	381.4	Plant Sewers	3,372	57.87%	1,952	3,748	57.02%	2,137	3,950	57.02%	2,252
29	382.4	Outfall Sewer Lines	0	57.87%	0	0	57.02%	0	0	57.02%	0
30	389.4	Other Plant & Misc. Equipment	0	57.87%	0	0	57.02%	0	0	57.02%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,147	0.00%	0	6,246	0.00%	0	6,466	0.00%	0
54	390.71	Computer Equipment	10	0.00%	0	288	0.00%	0	1,277	0.00%	0
55	391.7	Transportation Equipment	1,497	0.00%	0	1,908	0.00%	0	3,573	0.00%	0
56	392.7	Stores Equipment	81	0.00%	0	81	0.00%	0	81	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	882	0.00%	0	905	0.00%	0	1,000	0.00%	0
58	394.7	Laboratory Equipment	919	0.00%	0	940	0.00%	0	1,023	0.00%	0
59	395.7	Power Operated Equipment	277	0.00%	0	277	0.00%	0	277	0.00%	0
60	396.7	Communication Equipment	4,466	0.00%	0	4,578	0.00%	0	4,859	0.00%	0
61	397.7	Miscellaneous Equipment	2,162	0.00%	0	2,213	0.00%	0	2,418	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	455,984		245,829	474,238		252,307	488,251		257,468
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	125,291	0.00%	0	168,373	0.00%	0	178,335	0.00%	0
2	Meter Fees	8,886	0.00%	0	13,645	0.00%	0	16,206	0.00%	0
3	Main Extension Charge	29,974	0.00%	0	49,057	0.00%	0	61,743	0.00%	0
4	Service Installation Fees	44,738	0.00%	0	56,796	0.00%	0	60,864	0.00%	0
5	Total Cash CIAC	208,889		0	287,872		0	317,148		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	208,889		0	287,872		0	317,148		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	2,172	0.00%	0	3,772	0.00%	0	12,872	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	225	0.00%	0	816	0.00%	0	4,176	0.00%	0
16	Service Installation Fees	0	0.00%	0	209	0.00%	0	1,399	0.00%	0
17	Total Cash CIAC	2,397		0	4,797		0	18,447		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	2,397		0	4,797		0	18,447		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Sunny Hills
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	42,469	0.00%	0	46,319	0.00%	0	50,813	0.00%	0
2	Meter Fees	3,261	0.00%	0	3,846	0.00%	0	4,591	0.00%	0
3	Main Extension Charge	6,653	0.00%	0	7,564	0.00%	0	9,003	0.00%	0
4	Service Installation Fees	13,555	0.00%	0	13,888	0.00%	0	15,266	0.00%	0
5	Total Cash	65,938		0	71,616		0	79,673		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	65,938		0	71,616		0	79,673		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	1,451	0.00%	0	1,585	0.00%	0	1,925	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	96	0.00%	0	101	0.00%	0	144	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	16	0.00%	0
17	Total Cash	1,547		0	1,687		0	2,084		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	1,547		0	1,687		0	2,084		0

Net Depreciation Expense - Water
Florida Public Service Commission
Sunny Hills
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	1,206	1,206	51.13%	617
8	305.2 Collect. & Impound Reservoirs	0	0	0	51.13%	0
9	306.2 Lake, River & Other Intakes	0	0	0	51.13%	0
10	307.2 Wells & Springs	0	886	886	51.13%	453
11	308.2 Infiltration Galleries & Tunnels	0	0	0	51.13%	0
12	309.2 Supply Mains	0	0	0	51.13%	0
13	310.2 Power Generation Equipment	0	3,322	3,322	51.13%	1,698
14	311.2 Pumping Equipment	0	5,067	5,067	51.13%	2,591
15	339.2 Other Plant & Misc. Equipment	0	0	0	51.13%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	5,576	5,576	100.00%	5,576
27	331.4 Transm. & Distribution Mains	0	36,275	36,275	9.60%	3,482
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	0	0	100.00%	0
30	335.4 Hydrants	0	0	0	9.60%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	204	204	100.00%	204
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	212	212	100.00%	212
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	52,748	52,748		14,834
	Composite U&U Rate				28.12%	
47	(LESS) AMORTIZATION OF CIAC	0	(4,248)	(4,248)		(1,195)
48	NET DEPRECIATION EXPENSE - WATER	0	48,500	48,500		13,639
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
			Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
			2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT						
2	351.1 Organization		0	0	0	100.00%	0
3	352.1 Franchises		0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment		0	0	0	100.00%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights		0	0	0	100.00%	0
7	354.2 Structures & Improvements		0	503	503	36.11%	182
8	355.2 Power Generation Equipment		0	0	0	36.11%	0
9	360.2 Collection Sewers - Force		0	39	39	36.11%	14
10	361.2 Collection Sewers - Gravity		0	7,004	7,004	36.11%	2,529
11	362.2 Special Collecting Structures		0	0	0	36.11%	0
12	363.2 Services to Customers		0	1,516	1,516	100.00%	1,516
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 Other Plant & Misc. Equipment		0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights		0	0	0	100.00%	0
18	354.3 Structures & Improvements		0	0	0	36.11%	0
19	355.3 Power Generation Equipment		0	0	0	36.11%	0
20	370.3 Receiving Wells		0	962	962	36.11%	348
21	371.3 Pumping Equipment		0	1,123	1,123	36.11%	406
22	389.3 Other Plant & Misc. Equipment		0	0	0	36.11%	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights		0	0	0	100.00%	0
25	354.4 Structures & Improvements		0	0	0	42.13%	0
26	355.4 Power Generation Equipment		0	0	0	42.13%	0
27	380.4 Treatment & Disposal Equipment		0	8,348	8,348	42.13%	3,517
28	381.4 Plant Sewers		0	433	433	42.13%	183
29	382.4 Outfall Sewer Lines		0	0	0	42.13%	0
30	389.4 Other Plant & Misc. Equipment		0	0	0	42.13%	0
31	RECLAIMED WATER TREATMENT PLANT						
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
44	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	0	100.00%	0
47	371.6 Pumping Equipment		0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.		0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment		0	0	0	100.00%	0
50	GENERAL PLANT						
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	390.71 Computer Equipment		0	71	71	100.00%	71
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	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE		0	20,000	20,000		8,764
	Composite NU&U Rate					43.82%	
64	(LESS) AMORTIZATION OF CIAC		0	(146)	(146)		(64)
65	NET DEPRECIATION EXPENSE - SEWER		0	19,854	19,854		8,700
66	Net Depr Expense Used & Useful		0				

Taxes Other Than Income
Florida Public Service Commission
Sunny Hills
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Regulatory Assessment Fees (RAFTs) 4.50%	Payroll Taxes 8.28%	Real Estate & Personal Property on U&U	Other	Total	Supporting Schedules
Water							
1	Test Year (2005) Per Books	8,553	3,600	14,915		27,068	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 70.09%			(10,453)		(10,453)	
5	Total Test Year Adjustments	0	0	(10,453)	0	(10,453)	
6	Adjusted Test Year (2005)	8,553	3,600	4,462	0	16,614	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	1,129				1,129	E-13
9	Payroll Tax Adjustment		244			244	B-5
10	Plant in Service Adjustment			18,166		18,166	A-5
11	Non-U&U Adjustment @ 63.62%			(11,557)		(11,557)	
12	Total 2006 Adjustments	1,129	244	6,609	0	7,982	
13	Adjusted Intermed. Year (2006)	9,682	3,844	11,071	0	24,597	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	840				840	E-13
16	Payroll Tax Adjustment		1,302			1,302	B-5
17	Plant in Service Adjustment			7,536		7,536	A-5
18	Non-U&U Adjustment @ 60.40%			(4,552)		(4,552)	
19	Total 2007 Adjustments	840	1,302	2,984	0	5,126	
20	Adjusted Projected Rate Year (2007)	10,522	5,146	14,055	0	29,723	
21	RAFTs Assoc. with Revenue Increase	4,450				4,450	B-3
22	Total Projected Rate Year (2007)	14,972	5,146	14,055	0	34,173	
Sewer							
23	Test Year (2005) Per Books	4,081	3,151	3,656		10,887	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 52.05%			(1,903)		(1,903)	
27	Total Test Year Adjustments	0	0	(1,903)	0	(1,903)	
28	Adjusted Test Year (2005)	4,081	3,151	1,753	0	8,984	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	141				141	E-2
31	Payroll Tax Adjustment		(779)			(779)	B-6
32	Plant in Service Adjustment			4,453		4,453	A-6
33	Non-U&U Adjustment @ 51.05%			(2,273)		(2,273)	
34	Total 2006 Adjustments	141	(779)	2,180	0	1,542	
35	Adjusted Intermed. Year (2006)	4,222	2,372	3,933	0	10,526	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	238				238	E-2
38	Payroll Tax Adjustment		106			106	B-6
39	Plant in Service Adjustment			1,847		1,847	A-6
40	Non-U&U Adjustment @ 51.09%			(944)		(944)	
41	Total 2007 Adjustments	238	106	903	0	1,247	
42	Adjusted Projected Rate Year (2007)	4,459	2,478	4,836	0	11,774	
43	RAFTs Assoc. with Revenue Increase	1,725				1,725	B-3
43	Total Projected Rate Year (2007)	6,184	2,478	4,836	0	13,499	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	278.13	-	41.53	236.60	-	1.10	260.75	517	1,027	510	51.13%	51.13%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	278.13	1.10	700.00	1,007	556	1,007	200	500	300	335.51%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	292,100	584,200	63,000	927.30%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Sunny Hills

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	20,000	1.05	21,063	50,000	42.13%	42.13%	42.98%	50,000	42.13%	42.13%	42.98%	42.13%	42.98%

*

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful Interim	(7) Permanent*	(8) Interim Note
Water								
1	536.0	581.5	603.0	6,056	9.60%	9.60%	9.96%	
*								
Sewer								
2	173.5	183.3	187.0	508	36.11%	36.11%	36.84%	
*								

**Silver Lake Oaks
Water and Sewer**

Docket No. 060368-WS

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

Putnam County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Silver Lake Oaks
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	3
Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
Used and Useful Calculations - Water Treatment Plant	F-5	18
Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Silver Lake Oaks
Docket No. 060368-WS
Test Year End: 12/31/2005
Water [X] Sewer [X]

Florida Public Service Commission

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		224.44%			
1	Residential					111.35%
2	5/8" X 3/4"	15.79	51.23	5/8" X 3/4"	20.08	42.44
3	3/4"	23.70	76.89	3/4"	20.08	42.44
4	1"	39.49	128.12	1"	20.08	42.44
5	1-1/2"	78.97	256.21	1-1/2"	20.08	42.44
6	2"	126.36	409.96	2"	20.08	42.44
7	3"	252.72	819.93	3"	20.08	42.44
8	4"	394.87	1,281.12	4"	20.08	42.44
9	6"	789.76	2,562.30	6"	20.08	42.44
10	8"	1,263.61	4,099.67	8"	20.08	42.44
11	10"	1,816.44	5,893.27	10"	20.08	42.44
12	Gallonge, Block 1	4.11	13.33	Gallonge cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonge charge	8.29	17.52
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	15.79	51.23	5/8" X 3/4"	20.08	42.44
17	3/4"	23.70	76.89	3/4"	30.13	63.68
18	1"	39.49	128.12	1"	50.22	106.14
19	1-1/2"	78.97	256.21	1-1/2"	100.43	212.26
20	2"	126.36	409.96	2"	160.69	339.63
21	3"	252.72	819.93	3"	321.39	679.27
22	4"	394.87	1,281.12	4"	502.16	1,061.34
23	6"	789.76	2,562.30	6"	1,004.33	2,122.70
24	8"	1,263.61	4,099.67	8"	1,606.92	3,396.30
25	10"	1,816.44	5,893.27	10"	2,309.94	4,882.16
26	Gallonge charge	4.11	13.33	Gallonge charge	9.98	21.09
27	Fire Protection			Flat Rate		
28	2"	10.53	34.16	Res. Wastewater Only	50.24	106.18
29	3"	21.05	68.29	Sprinkler Heads	-	-
30	4"	32.90	106.74	Reuse	-	-
31	6"	65.82	213.55			
32	8"	105.30	341.64			
33	10"	151.36	491.07			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	110,557	(836)	0	109,720	A-5
2	Utility Land & Land Rights	1,070		0	1,070	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(30,355)	363	0	(29,993)	A-9
5	Less: CIAC	(4,719)	0	0	(4,719)	A-12
6	Accumulated Amortization of CIAC	2,477	0	0	2,477	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	3,796		0	3,796	A-1
11	Total Rate Base	82,826	(473)	0	82,352	
SEWER						
12	Utility Plant in Service	98,178	(25,627)	0	72,551	A-6
13	Utility Land & Land Rights	6,602		0	6,602	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(74,212)	19,868	0	(54,343)	A-10
16	Less: CIAC	(18,377)	0	0	(18,377)	A-12
17	Accumulated Amortization of CIAC	11,286	0	0	11,286	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	10,529		0	10,529	A-2
21	Total Rate Base	34,006	(5,758)	0	28,248	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)		(2)	(3)
Line No.	Description	Interim Water	Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(836)	(25,627)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	363	19,868
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(473)	(5,758)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	14,004		0	14,004	31,431	45,435	E-2w	224.44%
2 Other Revenues	585		0	585	0	585	E-2w	0.00%
3 OPERATING REVENUES	14,589	0	0	14,589	31,431	46,020		215.44%
4 Operation & Maintenance	29,579		0	29,579	464	30,043	B-5	
5 Depreciation, net of CIAC Amort.	3,295	(18)	0	3,277		3,277	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	2,218	(8)	0	2,210	1,413	3,624	B-15	
8 Provision for Income Taxes	(7,847)		0	(7,847)	10,591	2,745	C-1	
9 OPERATING EXPENSES	27,245	(25)	0	27,220	12,469	39,689		
10 NET OPERATING INCOME	(12,656)	25	0	(12,631)	18,962	6,331		
11 RATE BASE	82,352			82,352		82,352	A-1	
12 RATE OF RETURN	-15.37%			-15.34%		7.69%		
Sewer								
13 Sewer Sales Revenues	21,608		0	21,608	24,062	45,670	E-2s	111.35%
14 Other Revenues	0		0	0	0	0	E-2s	0.00%
15 OPERATING REVENUES	21,608	0	0	21,608	24,062	45,670		111.35%
16 Operation & Maintenance	35,841		0	35,841	355	36,196	B-6	
17 Depreciation, net of CIAC Amort.	4,317	(1,154)	0	3,163		3,163	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	2,492	(220)	0	2,272	1,082	3,354	B-15	
20 Provision for Income Taxes	(7,538)		0	(7,538)	8,424	886	C-1	
21 OPERATING EXPENSES	35,111	(1,374)	0	33,737	9,861	43,598		
22 NET OPERATING INCOME	(13,503)	1,374	0	(12,129)	14,201	2,072		
23 RATE BASE	28,248			28,248		28,248	A-2	
24 RATE OF RETURN	-47.80%			-42.94%		7.33%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(18)	(1,154)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(8)	(220)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	31,431	24,062
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	464	355
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,414	1,083
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	14,589	21,608
18	Plus Required Revenue Adjustment	31,431	24,062
19	Rate Year Revenue at Proposed Rates	46,020	45,670
20			
21	Less Operating Expenses Before Income Taxes	(36,944)	(42,713)
22	Less Interest Expense	(1,960)	(662)
23	Taxable Income	7,115	2,296
24	Income Tax at Composite Rate of 38.58%	2,745	886
25	Less Income Tax at Present Rates	7,847	7,538
26			
27	Income Tax Adjustment	10,591	8,424

Schedule of Requested Cost of Capital

Florida Public Service Commission

Silver Lake Oaks
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☐ Projected ☐
 Water ☒ Sewer ☒

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	31,949	38.80%	6.00%	2.33%	1,917	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	47,924	58.19%	9.12%	5.31%	4,371	D-2
5	Customer Deposits	722	0.88%	6.00%	0.05%	43	D-2
6	Accumulated Deferred Income Taxes	1,757	2.13%	0.00%	0.00%	0	D-2
7	Total	<u>82,352</u>	<u>100.00%</u>		<u>7.69%</u>	<u>6,331</u>	
SEWER							
8	Long-Term Debt	10,308	36.49%	6.00%	2.19%	618	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	15,461	54.73%	9.12%	4.99%	1,410	D-2
12	Customer Deposits	722	2.56%	6.00%	0.15%	43	D-2
13	Accumulated Deferred Income Taxes	1,757	6.22%	0.00%	0.00%	0	D-2
14	Total	<u>28,248</u>	<u>100.00%</u>		<u>7.33%</u>	<u>2,072</u>	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	60	0.00%	0	60	0.00%	0	60	0.00%	0
3	302.1	Franchises	907	0.00%	0	907	0.00%	0	907	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	1,570	0.00%	0	1,749	0.00%	0	3,893	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	13,087	0.00%	0	13,087	0.00%	0	13,087	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	166	0.00%	0	166	0.00%	0	166	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	13,610	0.00%	0	14,419	0.00%	0	14,419	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,070	0.00%	0	1,070	0.00%	0	1,070	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	5,808	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	359	0.00%	0	359	0.00%	0	359	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	69,263	0.00%	0	69,263	0.00%	0	71,705	0.00%	0
27	331.4	Transm. & Distribution Mains	3,357	24.91%	836	5,414	0.00%	0	12,869	0.00%	0
28	333.4	Services	5,054	0.00%	0	5,054	0.00%	0	5,054	0.00%	0
29	334.4	Meters & Meter Installations	3,025	0.00%	0	6,212	0.00%	0	6,525	0.00%	0
30	335.4	Hydrants	0	24.91%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	98	0.00%	0	756	0.00%	0	2,138	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	111,627		836	118,515		0	138,060		0
		Total Land and Land Rights	1,070		0	1,070		0	1,070		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Silver Lake Oaks

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	647	0.00%	0	647	0.00%	0	647	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	6,602	0.00%	0	6,602	0.00%	0	6,602	0.00%	0
7	354.2	Structures & Improvements	4,628	25.19%	1,166	4,628	0.00%	0	4,956	0.00%	0
8	355.2	Power Generation Equipment	0	25.19%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	25.19%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	15,465	25.19%	3,896	18,694	0.00%	0	31,508	0.00%	0
11	362.2	Special Collecting Structures	0	25.19%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	2,910	0.00%	0	2,910	0.00%	0	2,910	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	25.19%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	25.19%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,400	25.19%	605	2,400	0.00%	0	2,400	0.00%	0
21	371.3	Pumping Equipment	8,406	25.19%	2,117	8,406	0.00%	0	8,406	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	25.19%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	28.05%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	28.05%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	63,624	28.05%	17,843	65,520	0.00%	0	85,896	0.00%	0
28	381.4	Plant Sewers	0	20.05%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	20.05%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	28.05%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	98	0.00%	0	756	0.00%	0	2,138	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	104,780		25,627	110,563		0	145,463		0
64		Total Land and Land Rights	6,602		0	6,602		0	6,602		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Silver Lake Oaks

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	19	0.00%	0	20	0.00%	0	22	0.00%	0
3	302.1	Franchises	324	0.00%	0	346	0.00%	0	369	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	742	0.00%	0	738	0.00%	0	204	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,756	0.00%	0	2,192	0.00%	0	2,629	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	77	0.00%	0	81	0.00%	0	86	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	1,639	0.00%	0	346	0.00%	0	1,067	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	61	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	(880)	0.00%	0	(862)	0.00%	0	(844)	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	24,629	0.00%	0	26,501	0.00%	0	28,145	0.00%	0
27	331.4	Transm. & Distribution Mains	1,457	24.91%	363	1,294	0.00%	0	602	0.00%	0
28	333.4	Services	1,288	0.00%	0	1,415	0.00%	0	1,541	0.00%	0
29	334.4	Meters & Meter Installations	(697)	0.00%	0	(528)	0.00%	0	(453)	0.00%	0
30	335.4	Hydrants	0	24.91%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3	0.00%	0	72	0.00%	0	319	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	30,355		363	31,616		0	33,747		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
Silver Lake Oaks
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1
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 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	216	0.00%	0	232	0.00%	0	249	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	1,599	25.19%	403	1,744	0.00%	0	1,797	0.00%	0
8	355.2	Power Generation Equipment	0	25.19%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	25.19%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	8,506	25.19%	2,143	8,406	0.00%	0	7,129	0.00%	0
11	362.2	Special Collecting Structures	0	25.19%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,288	0.00%	0	1,364	0.00%	0	1,441	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	25.19%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	25.19%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,240	25.19%	312	1,362	0.00%	0	1,445	0.00%	0
21	371.3	Pumping Equipment	6,933	25.19%	1,747	7,401	0.00%	0	7,868	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	25.19%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	28.05%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	28.05%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	54,426	28.05%	15,264	57,079	0.00%	0	56,324	0.00%	0
28	381.4	Plant Sewers	0	20.05%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	20.05%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	28.05%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	3	0.00%	0	72	0.00%	0	319	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	74,212		19,868	77,660		0	76,571		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Silver Lake Oaks
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	2	0.00%	0	2	0.00%	0	2	0.00%	0
2	Meter Fees	125	0.00%	0	125	0.00%	0	125	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	127		0	127		0	127		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	2,772	0.00%	0	2,772	0.00%	0	2,772	0.00%	0
8	Services	1,820	0.00%	0	1,820	0.00%	0	1,820	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	4,592		0	4,592		0	4,592		0
12	Total Water CIAC	4,719		0	4,719		0	4,719		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	2	0.00%	0	2	0.00%	0	2	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	2		0	2		0	2		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	15,465	0.00%	0	15,465	0.00%	0	15,465	0.00%	0
21	Services to Customers	2,910	0.00%	0	2,910	0.00%	0	2,910	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	18,375		0	18,375		0	18,375		0
28	Total Sewer CIAC	18,377		0	18,377		0	18,377		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Silver Lake Oaks
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007			
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	
WATER											
	Cash										
1	Water Treatment Equipment	1	0.00%	0	1	0.00%	0	1	0.00%	0	
2	Meter Fees	(81)	0.00%	0	(75)	0.00%	0	(68)	0.00%	0	
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
5	Total Cash	(80)		0	(73)		0	(67)		0	
	Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0	
7	T&D Mains	1,467	0.00%	0	1,534	0.00%	0	1,598	0.00%	0	
8	Services	1,089	0.00%	0	1,158	0.00%	0	1,203	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	2,557		0	2,691		0	2,801		0	
12	Total Water	2,477		0	2,618		0	2,734		0	
SEWER											
	Cash										
13	Treatment & Disposal Equipment	1	0.00%	0	1	0.00%	0	1	0.00%	0	
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0	
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0	
17	Total Cash	1		0	1		0	1		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	9,422	0.00%	0	9,766	0.00%	0	10,109	0.00%	0	
21	Services to Customers	1,863	0.00%	0	1,939	0.00%	0	2,016	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	11,285		0	11,705		0	12,125		0	
28	Total Sewer	11,286		0	11,706		0	12,126		0	

Net Depreciation Expense - Water
Florida Public Service Commission
Silver Lake Oaks
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense		(6)	(7)	(8)	(9) Used & Useful
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Depreciation Expense	
1	INTANGIBLE PLANT						
2	301.1 Organization	0	2	2	100.00%	2	
3	302.1 Franchises	0	23	23	100.00%	23	
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	
7	304.2 Structures & Improvements	0	48	48	100.00%	48	
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	436	436	100.00%	436	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	
12	309.2 Supply Mains	0	5	5	100.00%	5	
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	
14	311.2 Pumping Equipment	0	688	688	100.00%	688	
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	
18	304.3 Structures & Improvements	0	0	0	100.00%	0	
19	311.3 Pumping Equipment	0	0	0	100.00%	0	
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	
24	304.4 Structures & Improvements	0	0	0	100.00%	0	
25	311.4 Pumping Equipment	0	18	18	100.00%	18	
26	330.4 Distr. Reservoirs & Standpipes	0	1,872	1,872	100.00%	1,872	
27	331.4 Transm. & Distribution Mains	0	75	75	75.09%	56	
28	333.4 Services	0	126	126	100.00%	126	
29	334.4 Meters & Meter Installations	0	152	152	100.00%	152	
30	335.4 Hydrants	0	0	0	75.09%	0	
31	336.4 Backflow Prevention	0	0	0	100.00%	0	
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	
35	304.5 Structures & Improvements	0	0	0	100.00%	0	
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	
37	340.51 Computer Equipment	0	18	18	100.00%	18	
38	341.5 Transportation Equipment	0	0	0	100.00%	0	
39	342.5 Stores Equipment	0	0	0	100.00%	0	
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	
43	346.5 Communication Equipment	0	0	0	100.00%	0	
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	
46	TOTAL DEPRECIATION EXPENSE	0	3,462	3,462		3,443	
	Composite U&U Rate				99.46%		
47	(LESS) AMORTIZATION OF CIAC	0	(167)	(167)		(166)	
48	NET DEPRECIATION EXPENSE - WATER	0	3,295	3,295		3,277	
49	Net Depr Expense Used & Useful	0					

Net Depreciation Expense - Sewer

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	16	16	100.00%	16	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	0	145	145	74.81%	108	
8	355.2 Power Generation Equipment	0	0	0	74.81%	0	
9	360.2 Collection Sewers - Force	0	0	0	74.81%	0	
10	361.2 Collection Sewers - Gravity	0	343	343	74.81%	257	
11	362.2 Special Collecting Structures	0	0	0	74.81%	0	
12	363.2 Services to Customers	0	77	77	100.00%	77	
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 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	0	0	74.81%	0	
19	355.3 Power Generation Equipment	0	0	0	74.81%	0	
20	370.3 Receiving Wells	0	133	133	74.81%	100	
21	371.3 Pumping Equipment	0	467	467	74.81%	350	
22	389.3 Other Plant & Misc. Equipment	0	0	0	74.81%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	0	0	0	71.96%	0	
26	355.4 Power Generation Equipment	0	0	0	71.96%	0	
27	380.4 Treatment & Disposal Equipment	0	3,538	3,538	71.96%	2,546	
28	381.4 Plant Sewers	0	0	0	79.95%	0	
29	382.4 Outfall Sewer Lines	0	0	0	79.95%	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	71.96%	0	
31	RECLAIMED WATER TREATMENT PLANT						
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	
44	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	0	100.00%	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
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	390.71 Computer Equipment	0	18	18	100.00%	18	
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	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	4,737	4,737		3,471	
	Composite NU&U Rate				73.26%		
64	(LESS) AMORTIZATION OF CIAC	0	(420)	(420)		(308)	
65	NET DEPRECIATION EXPENSE - SEWER	0	4,317	4,317		3,163	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Silver Lake Oaks
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006; Projected 2007

Schedule: B-15 Revision 1
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	657	554	1,007		2,218	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 0.76%			(8)		(8)	
5	Total Test Year Adjustments	0	0	(8)	0	(8)	
6	Adjusted Test Year (2005)	657	554	1,000	0	2,210	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	14				14	E-13
9	Payroll Tax Adjustment		6			6	B-5
10	Plant in Service Adjustment			926		926	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	14	6	926	0	946	
13	Adjusted Intermed. Year (2006)	671	560	1,925	0	3,156	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		242			242	B-5
17	Plant in Service Adjustment			511		511	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	242	511	0	752	
20	Adjusted Projected Rate Year (2007)	671	802	2,436	0	3,908	
21	RAFTs Assoc. with Revenue Increase	1,849				1,849	B-3
22	Total Projected Rate Year (2007)	2,519	802	2,436	0	5,757	
Sewer							
23	Test Year (2005) Per Books	972	617	903		2,492	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 24.37%			(220)		(220)	
27	Total Test Year Adjustments	0	0	(220)	0	(220)	
28	Adjusted Test Year (2005)	972	617	683	0	2,272	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	11				11	E-2
31	Payroll Tax Adjustment		(29)			(29)	B-6
32	Plant in Service Adjustment			829		829	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	11	(29)	829	0	812	
35	Adjusted Intermed. Year (2006)	983	588	1,512	0	3,083	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		638			638	B-6
39	Plant in Service Adjustment			458		458	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	638	458	0	1,096	
42	Adjusted Projected Rate Year (2007)	983	1,226	1,970	0	4,179	
43	RAFTs Assoc. with Revenue Increase	2,139				2,139	B-3
43	Total Projected Rate Year (2007)	3,122	1,226	1,970	0	6,318	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Silver Lake Oaks

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	yes	11.11	-	-	11.11	-	1.05	11.70	75	75	-	100.00%	100.00%	100.00%	One Well

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	11.11	1.05	No	12	22	22	20	40	20	111.11%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	10,420	20,840	11,700	178.12%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

**Silver Lake Oaks
Docket No. 060368-WS**

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

Florida Public Service Commission

Schedule: F-6 Revision 1
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
Line No.													
1	9,000	1.07	9,594	15,000	63.96%	63.96%	100.00%	12,000	79.95%	79.95%	100.00%	71.96%	100.00%

* 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 Revision 1
Page: 1 of 1
Preparer: John F. Guastella

Silver Lake Oaks
Docket No. 060368-WS

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

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

Line No.	(1) Base ERCs 2005	(2) Trended ERCs 2010	(3) Trended ERCs 2012	(4) Total Lots	(5) Interim T&D U&U as Calculated	(6) Used & Useful		(7) Interim Permanent*	(8) Interim Note
Water									
1	37.0	39.8	40.6	53	75.09%	75.09%	100.00%		

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

Sewer

2	37.0	40.4	41.4	54	74.81%	74.81%	100.00%		
---	------	------	------	----	--------	--------	---------	--	--

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

**Village Water
Water and Sewer**

Docket No. 060368-WS

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

Polk County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Village Water
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Rate Base - Interim Rates	G-2	4
Schedule of Adjustments to Rate Base - Interim	G-3	5
Schedule of Net Operating Income - Interim	G-4	6
Schedule of Adjustments to Operating Income - Interim	G-5	7
Schedule of Requested Cost of Capital - Interim	G-6	8
<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
Water Plant in Service By Primary Account	A-5, pg 1	9
Sewer Plant in Service By Primary Account	A-6, pg 1	10
Water Accumulated Depreciation By Primary Account	A-9, pg 1	11
Sewer Accumulated Depreciation By Primary Account	A-10, pg 1	12
CIAC by Classification	A-12, pg 1	13
Accumulated Amortization of CIAC by Classification	A-14, pg 1	14
Net Depreciation Expense - Water	B-13, pg 1	15
Net Depreciation Expense - Sewer	B-14, pg 1	16
Taxes Other Than Income	B-15, pg 1	17
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Used and Useful Calculations - Sewer Treatment Plant	F-6	19
Used and Useful Calculation - Distribution & Collection Systems	F-7	20

Rate Schedule - Interim Rates

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		51.03%			-2.19%
1	Residential			SEWER Residential		
2	5/8" X 3/4"	12.98	19.60	5/8" X 3/4"	-	-
3	3/4"	12.98	19.60	3/4"	-	-
4	1"	32.44	48.99	1"	-	-
5	1-1/2"	64.87	97.97	1-1/2"	-	-
6	2"	103.80	156.77	2"	-	-
7	3"	207.61	313.55	3"	-	-
8	4"	324.41	489.95	4"	-	-
9	6"	1,038.02	1,567.71	6"	-	-
10	8"	-	-	8"	-	-
11	10"	-	-	10"	-	-
12	Gallage, Block 1	2.51	3.79	Gallage cap (gallons)	0	0
13	Block 2	-	-	Gallage charge	-	-
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	12.98	19.60	5/8" X 3/4"	42.73	41.79
17	3/4"	12.98	19.60	3/4"	42.73	41.79
18	1"	32.44	48.99	1"	106.81	104.47
19	1-1/2"	64.87	97.97	1-1/2"	213.61	208.92
20	2"	103.80	156.77	2"	341.77	334.27
21	3"	207.61	313.55	3"	683.53	668.53
22	4"	324.41	489.95	4"	1,068.03	1,044.60
23	6"	1,038.02	1,567.71	6"	3,417.63	3,342.65
24	8"	-	-	8"	-	-
25	10"	-	-	10"	-	-
26	Gallage charge	2.51	3.79	Gallage charge	3.89	3.80
27	Fire Protection			Flat Rate		
28	2"	-	-	Res. Wastewater Only	-	-
29	3"	-	-	Sprinkler Heads	-	-
30	4"	-	-	Reuse	-	-
31	6"	-	-			
32	8"	-	-			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER						
1	Utility Plant in Service	176,641	0	0	176,641	A-5
2	Utility Land & Land Rights	0		0	0	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(28,254)	0	0	(28,254)	A-9
5	Less: CIAC	(1,800)	0	0	(1,800)	A-12
6	Accumulated Amortization of CIAC	142	0	0	142	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	9,187		0	9,187	A-1
11	Total Rate Base	155,917	0	0	155,917	
SEWER						
12	Utility Plant in Service	264,720	(50,694)	0	214,025	A-6
13	Utility Land & Land Rights	19,000		0	19,000	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(91,026)	20,684	0	(70,342)	A-10
16	Less: CIAC	0	0	0	0	A-12
17	Accumulated Amortization of CIAC	0	0	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	37,716		0	37,716	A-2
21	Total Rate Base	230,410	(30,011)	0	200,399	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☐

Schedule: G-3 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	0	(50,694)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	0	20,684
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	0	(30,011)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water									
1	Water Sales Revenues	111,597		0	111,597	56,946	168,543	E-2w	51.03%
2	Other Revenues	1,621		0	1,621	0	1,621	E-2w	0.00%
3	OPERATING REVENUES	113,218	0	0	113,218	56,946	170,164		50.30%
4	Operation & Maintenance	135,870		0	135,870	841	136,711	B-5	
5	Depreciation, net of CIAC Amort.	7,003	0	0	7,003		7,003	B-13	
6	Amortization	0		0	0		0		
7	Taxes Other Than Income	7,241	0	0	7,241	2,561	9,802	B-15	
8	Provision for Income Taxes	(7,436)		0	(7,436)	12,487	5,051	C-1	
9	OPERATING EXPENSES	142,679	0	0	142,679	15,889	158,567		
10	NET OPERATING INCOME	(29,461)	0	0	(29,461)	41,057	11,596		
11	RATE BASE	155,917			155,917		155,917	A-1	
12	RATE OF RETURN	-18.90%			-18.90%		7.44%		
Sewer									
13	Sewer Sales Revenues	104,951		0	104,951	(2,303)	102,649	E-2s	-2.19%
14	Other Revenues	0		0	0	0	0	E-2s	0.00%
15	OPERATING REVENUES	104,951	0	0	104,951	(2,303)	102,649		-2.19%
16	Operation & Maintenance	54,638		0	54,638	(34)	54,604	B-6	
17	Depreciation, net of CIAC Amort.	15,584	(2,721)	0	12,863		12,863	B-14	
18	Amortization	0		0	0		0		
19	Taxes Other Than Income	14,156	(1,301)	0	12,856	(104)	12,752	B-15	
20	Provision for Income Taxes	18,264		0	18,264	(11,466)	6,798	C-1	
21	OPERATING EXPENSES	102,642	(4,022)	0	98,620	(11,603)	87,017		
22	NET OPERATING INCOME	2,309	4,022	0	6,331	9,301	15,632		
23	RATE BASE	200,399			200,399		200,399	A-2	
24	RATE OF RETURN	1.15%			3.16%		7.80%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	(2,721)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	0	(1,301)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	56,946	(2,303)
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	841	(34)
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,563	(104)
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	113,218	104,951
18	Plus Required Revenue Adjustment	56,946	(2,303)
19	Rate Year Revenue at Proposed Rates	170,164	102,649
20			
21	Less Operating Expenses Before Income Taxes	(153,516)	(80,219)
22	Less Interest Expense	(3,553)	(4,807)
23	Taxable Income	13,094	17,623
24	Income Tax at Composite Rate of 38.58%	5,051	6,798
25	Less Income Tax at Present Rates	7,436	(18,264)
26			
27	Income Tax Adjustment	12,487	(11,466)

Schedule of Requested Cost of Capital

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule:

G-6

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line		Reconciled		Cost	Weighted		Supporting
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	58,794	37.71%	6.00%	2.26%	3,528	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	88,191	56.56%	9.12%	5.16%	8,043	D-2
5	Customer Deposits	424	0.27%	6.00%	0.02%	25	D-2
6	Accumulated Deferred Income Taxes	8,507	5.46%	0.00%	0.00%	0	D-2
7	Total	155,917	100.00%		7.44%	11,596	
SEWER							
8	Long-Term Debt	79,130	39.49%	6.00%	2.37%	4,748	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	118,695	59.23%	9.12%	5.40%	10,825	D-2
12	Customer Deposits	981	0.49%	6.00%	0.03%	59	D-2
13	Accumulated Deferred Income Taxes	1,592	0.79%	0.00%	0.00%	0	D-2
14	Total	200,399	100.00%		7.80%	15,632	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,583	0.00%	0	1,583	0.00%	0	1,583	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,000	0.00%	0	3,000	0.00%	0	3,000	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	954	0.00%	0	6,200	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	133	0.00%	0	173	0.00%	0	173	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	114,583	0.00%	0	154,257	0.00%	0	171,074	0.00%	0
28	333.4	Services	4,236	0.00%	0	4,236	0.00%	0	4,236	0.00%	0
29	334.4	Meters & Meter Installations	12,703	0.00%	0	16,603	0.00%	0	22,994	0.00%	0
30	335.4	Hydrants	8,346	0.00%	0	8,346	0.00%	0	8,346	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	760	0.00%	0	760	0.00%	0	760	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	407	0.00%	0	3,140	0.00%	0	8,883	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	23,762	0.00%	0	30,890	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	30,890	0.00%	0	7,129	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	176,641		0	223,941		0	258,139		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Village Water

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	1,417	0.00%	0	109	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	1,308	0.00%	0	1,417	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	2,368	21.62%	512	2,368	20.95%	496	2,368	20.95%	496
8	355.2	Power Generation Equipment	0	21.62%	0	0	20.95%	0	0	20.95%	0
9	360.2	Collection Sewers - Force	26,089	21.62%	5,640	31,471	20.95%	6,594	54,457	20.95%	11,410
10	361.2	Collection Sewers - Gravity	37,964	21.62%	8,208	45,741	20.95%	9,584	177,956	20.95%	37,285
11	362.2	Special Collecting Structures	0	21.62%	0	0	20.95%	0	0	20.95%	0
12	363.2	Services to Customers	1,188	0.00%	0	1,188	0.00%	0	3,726	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	394	0.00%	0	683	0.00%	0	683	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	21.62%	0	0	20.95%	0	0	20.95%	0
19	355.3	Power Generation Equipment	0	21.62%	0	0	20.95%	0	0	20.95%	0
20	370.3	Receiving Wells	1,922	21.62%	416	233,080	20.95%	48,834	553,544	20.95%	115,976
21	371.3	Pumping Equipment	97,766	21.62%	21,137	98,597	20.95%	20,658	98,597	20.95%	20,658
22	389.3	Other Plant & Misc. Equipment	0	21.62%	0	0	20.95%	0	0	20.95%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	19,000	0.00%	0	19,000	0.00%	0	19,000	0.00%	0
25	354.4	Structures & Improvements	13,932	28.94%	4,032	29,317	20.40%	5,980	63,933	20.40%	13,040
26	355.4	Power Generation Equipment	0	28.94%	0	0	20.40%	0	0	20.40%	0
27	380.4	Treatment & Disposal Equipment	3,059	28.94%	885	3,168	20.40%	646	3,168	20.40%	646
28	381.4	Plant Sewers	33,367	28.94%	9,656	43,478	20.40%	8,868	164,804	20.40%	33,615
29	382.4	Outfall Sewer Lines	719	28.94%	208	719	20.40%	147	719	20.40%	147
30	389.4	Other Plant & Misc. Equipment	0	28.94%	0	0	20.40%	0	0	20.40%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	3,171	0.00%	0	3,171	0.00%	0	3,171	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	7,189	0.00%	0	7,189	0.00%	0	7,189	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	76	0.00%	0	588	0.00%	0	1,663	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	34,099	0.00%	0	34,099	0.00%	0	34,099	0.00%	0
63		TOTAL	283,720		50,694	555,273		101,806	1,190,494		233,273
64		Total Land and Land Rights	19,000		0	19,000		0	19,000		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	257	0.00%	0	297	0.00%	0	337	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,050	0.00%	0	3,018	0.00%	0	3,058	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	3	0.00%	0	118	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	4	0.00%	0	12	0.00%	0	22	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		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	16,841	0.00%	0	20,233	0.00%	0	22,799	0.00%	0
28	333.4	Services	2,163	0.00%	0	2,284	0.00%	0	2,405	0.00%	0
29	334.4	Meters & Meter Installations	3,763	0.00%	0	4,121	0.00%	0	902	0.00%	0
30	335.4	Hydrants	548	0.00%	0	757	0.00%	0	965	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	116	0.00%	0	153	0.00%	0	195	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	11	0.00%	0	300	0.00%	0	1,326	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	4,290	0.00%	0	10,082	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	1,501	0.00%	0	693	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	28,254		0	36,159		0	42,209		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	241	0.00%	0	269	0.00%	0	269	0.00%	0
3	352.1	Franchises	0	0.00%	0	18	0.00%	0	53	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	44	21.62%	9	131	20.95%	28	219	20.95%	46
8	355.2	Power Generation Equipment	0	21.62%	0	0	20.95%	0	0	20.95%	0
9	360.2	Collection Sewers - Force	15,163	21.62%	3,278	15,410	20.95%	3,229	12,875	20.95%	2,698
10	361.2	Collection Sewers - Gravity	21,206	21.62%	4,585	22,171	20.95%	4,645	24,822	20.95%	5,201
11	362.2	Special Collecting Structures	0	21.62%	0	0	20.95%	0	0	20.95%	0
12	363.2	Services to Customers	995	0.00%	0	1,029	0.00%	0	1,089	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	4	0.00%	0	20	0.00%	0	38	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	21.62%	0	0	20.95%	0	0	20.95%	0
19	355.3	Power Generation Equipment	0	21.62%	0	0	20.95%	0	0	20.95%	0
20	370.3	Receiving Wells	115	21.62%	25	1,807	20.95%	379	19,396	20.95%	4,064
21	371.3	Pumping Equipment	12,627	21.62%	2,730	19,196	20.95%	4,022	25,773	20.95%	5,400
22	389.3	Other Plant & Misc. Equipment	0	21.62%	0	0	20.95%	0	0	20.95%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	1,546	28.94%	447	2,216	20.40%	452	4,119	20.40%	840
26	355.4	Power Generation Equipment	0	28.94%	0	0	20.40%	0	0	20.40%	0
27	380.4	Treatment & Disposal Equipment	708	28.94%	205	919	20.40%	187	1,130	20.40%	230
28	381.4	Plant Sewers	32,422	28.94%	9,383	33,606	20.40%	6,855	39,947	20.40%	8,148
29	382.4	Outfall Sewer Lines	72	28.94%	21	96	20.40%	20	120	20.40%	24
30	389.4	Other Plant & Misc. Equipment	0	28.94%	0	0	20.40%	0	0	20.40%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	634	0.00%	0	846	0.00%	0	1,057	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	133	0.00%	0	399	0.00%	0	665	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	2	0.00%	0	56	0.00%	0	248	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	5,113	0.00%	0	8,523	0.00%	0	11,933	0.00%	0
63		TOTAL	91,026		20,684	106,711		19,815	143,753		26,651
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line No.	Description	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
WATER										
	Cash CIAC:									
1	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
2	Meter Fees	1,400	0.00%	0	1,400	0.00%	0	2,585	0.00%	0
3	Main Extension Charge	400	0.00%	0	400	0.00%	0	400	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	338	0.00%	0
5	Total Cash CIAC	1,800		0	1,800		0	3,323		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	1,800		0	1,800		0	3,323		0
SEWER										
	Cash CIAC:									
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	1,015	0.00%	0
17	Total Cash CIAC	0		0	0		0	1,015		0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	0		0	0		0	1,015		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Village Water

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

In a projected year, an employer provides that the following rates apply, based on an assumed salary of \$100,000.																												
(1)		(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)			(10)		
		Historical Base Year 2005						Intermediate Year 2006						Projected rate Year 2007														
Line	Description	Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful				
No.		Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount			
WATER																												
Cash																												
1	Water Treatment Equipment	14	0.00%	0				14	0.00%	0				14	0.00%	0				14	0.00%	0						
2	Meter Fees	123	0.00%	0				206	0.00%	0				313	0.00%	0				0	0.00%	0						
3	Main Extension Charge	5	0.00%	0				16	0.00%	0				26	0.00%	0				0	0.00%	0						
4	Service Installation Fees	0	0.00%	0				0	0.00%	0				3	0.00%	0				0	0.00%	0						
5	Total Cash	142		0				235		0				356		0												
Property																												
6	Dist Reservoirs & Standpipes	0	0.00%	0				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				0	0.00%	0						
8	Services	0	0.00%	0				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				0	0.00%	0						
10	Hydrants	0	0.00%	0				0	0.00%	0				0	0.00%	0				0	0.00%	0						
11	Total Property	0		0				0		0				0		0				0		0						
12	Total Water	142		0				235		0				356		0												
SEWER																												
Cash																												
13	Treatment & Disposal Equipment	0	0.00%	0				0	0.00%	0				0	0.00%	0				0	0.00%	0						
14	Other	0	0.00%	0				0	0.00%	0				0	0.00%	0				0	0.00%	0						
15	Main Extension Charge	0	0.00%	0				0	0.00%	0				0	0.00%	0				0	0.00%	0						
16	Service Installation Fees	0	0.00%	0				0	0.00%	0				10	0.00%	0				0	0.00%	0						
17	Total Cash	0		0				0		0				10		0												
Property																												
18	Structures & Improvements	0	0.00%	0				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				0	0.00%	0						
20	Collection Sewers- Gravity	0	0.00%	0				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				0	0.00%	0						
22	Lift Stations	0	0.00%	0				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				0	0.00%	0						
24	Reuse Services	0	0.00%	0				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				0	0.00%	0						
26	Other Plant Misc Equip	0	0.00%	0				0	0.00%	0				0	0.00%	0				0	0.00%	0						
27	Total Property	0		0				0		0				0		0				0		0						
28	Total Sewer	0		0				0		0				10		0												

Net Depreciation Expense - Water
Florida Public Service Commission
Village Water
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	40	(0)	40	100.00%	40
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	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	100	100	100.00%	100
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	7	1	8	100.00%	8
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	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0
27	331.4 Transm. & Distribution Mains	3,169	0	3,169	100.00%	3,169
28	333.4 Services	121	(0)	121	100.00%	121
29	334.4 Meters & Meter Installations	765	(5)	760	100.00%	760
30	335.4 Hydrants	209	(0)	209	100.00%	209
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	38	4	42	100.00%	42
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	74	74	100.00%	74
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	2,573	(0)	2,573	100.00%	2,573
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	6,922	174	7,096		7,096
	Composite U&U Rate				100.00%	
47	(LESS) AMORTIZATION OF CIAC	(31)	(62)	(93)		(93)
48	NET DEPRECIATION EXPENSE - WATER	6,891	112	7,003		7,003
49	Net Depr Expense Used & Useful	6,891				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	57	57	100.00%	57	
3	352.1 Franchises	0	0	0	100.00%	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	965	(878)	88	78.38%	69	
8	355.2 Power Generation Equipment	949	(949)	0	78.38%	0	
9	360.2 Collection Sewers - Force	0	965	965	78.38%	757	
10	361.2 Collection Sewers - Gravity	34	915	949	78.38%	744	
11	362.2 Special Collecting Structures	0	0	0	78.38%	0	
12	363.2 Services to Customers	0	34	34	100.00%	34	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	
14	365.2 Flow Measuring Installations	0	11	11	100.00%	11	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	77	(77)	0	78.38%	0	
19	355.3 Power Generation Equipment	6,531	(6,531)	0	78.38%	0	
20	370.3 Receiving Wells	0	77	77	78.38%	60	
21	371.3 Pumping Equipment	0	6,531	6,531	78.38%	5,119	
22	389.3 Other Plant & Misc. Equipment	0	0	0	78.38%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	205	310	515	71.06%	366	
26	355.4 Power Generation Equipment	2,057	(2,057)	0	71.06%	0	
27	380.4 Treatment & Disposal Equipment	24	182	205	71.06%	146	
28	381.4 Plant Sewers	0	2,226	2,226	71.06%	1,581	
29	382.4 Outfall Sewer Lines	0	24	24	71.06%	17	
30	389.4 Other Plant & Misc. Equipment	0	0	0	71.06%	0	
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	
33	354.5 Structures & Improvements	211	(211)	0	100.00%	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	
35	371.5 Pumping Equipment	0	212	212	100.00%	212	
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	
44	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	0	100.00%	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	
52	354.7 Structures & Improvements	0	266	266	100.00%	266	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	
54	390.71 Computer Equipment	0	14	14	100.00%	14	
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	3,410	(3,410)	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	
62	398.7 Other Tangible Plant	0	3,410	3,410	100.00%	3,410	
63	TOTAL DEPRECIATION EXPENSE	14,465	1,119	15,584		12,863	
	Composite NU&U Rate				82.54%		
64	(LESS) AMORTIZATION OF CIAC	0	0	0		0	
65	NET DEPRECIATION EXPENSE - SEWER	14,465	1,119	15,584		12,863	
66	Net Depr Expense Used & Useful	11,939					

Taxes Other Than Income
Florida Public Service Commission
Village Water
Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	5,095	926	1,220		7,241	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	5,095	926	1,220	0	7,241	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	45				45	E-13
9	Payroll Tax Adjustment		(260)			(260)	B-5
10	Plant in Service Adjustment			(27)		(27)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	45	(260)	(27)	0	(242)	
13	Adjusted Intermed. Year (2006)	5,140	666	1,193	0	6,999	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	55				55	E-13
16	Payroll Tax Adjustment		1,182			1,182	B-5
17	Plant in Service Adjustment			1,965		1,965	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	55	1,182	1,965	0	3,202	
20	Adjusted Projected Rate Year (2007)	5,195	1,847	3,158	0	10,201	
21	RAFTs Assoc. with Revenue Increase	4,965				4,965	B-3
22	Total Projected Rate Year (2007)	10,160	1,847	3,158	0	15,166	
Sewer							
23	Test Year (2005) Per Books	4,723	1,221	8,213		14,156	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 15.84%			(1,301)		(1,301)	
27	Total Test Year Adjustments	0	0	(1,301)	0	(1,301)	
28	Adjusted Test Year (2005)	4,723	1,221	6,912	0	12,856	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	47				47	E-2
31	Payroll Tax Adjustment		(227)			(227)	B-6
32	Plant in Service Adjustment			(181)		(181)	A-6
33	Non-U&U Adjustment @ 14.45%			26		26	
34	Total 2006 Adjustments	47	(227)	(155)	0	(335)	
35	Adjusted Intermed. Year (2006)	4,770	994	6,757	0	12,521	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		612			612	B-6
39	Plant in Service Adjustment			13,225		13,225	A-6
40	Non-U&U Adjustment @ 17.95%			(2,374)		(2,374)	
41	Total 2007 Adjustments	0	612	10,851	0	11,463	
42	Adjusted Projected Rate Year (2007)	4,770	1,606	17,609	0	23,984	
43	RAFTs Assoc. with Revenue Increase	6,298				6,298	B-3
43	Total Projected Rate Year (2007)	11,068	1,606	17,609	0	30,282	

Recap Schedules: B-1, B-2

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

Used and Useful Calculations
Water Treatment Plant

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

Florida Public Service Commission

Schedule: F-5 Revision 1
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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	-	-	3.63	-	(3.63)	1.00	(3.63)	-	-	-	100.00%	100.00%	100.00%	Inter-Connected Built-Out

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

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	-	1.00	500.00	500	-	500	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	-	-	-	N/A	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Village Water

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	58,000	1.02	53,292	75,000	71.06%	71.06%	79.60%	75,000	71.06%	71.06%	79.60%	71.06%	79.60%

*

Used and Useful Calculations
Water Distribution and Sewer Collection Systems

Florida Public Service Commission

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

Village Water

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended		Interim T&D			
No.	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	314.3	300.9	296.8	284	105.83%	100.00%	100.00%	Built-Out

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

Sewer

2	91.3	93.9	94.7	120	78.38%	78.38%	79.05%	-
---	------	------	------	-----	--------	--------	--------	---

*

**Venetian Village
Water and Sewer**

Docket No. 060368-WS

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

Lake County, Florida

Revised Submittal - Interim Rate Calculation

For Historical Test Year Ending December 31, 2005

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Venetian Village
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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<u>ADDENDUM OF REVISED SCHEDULES SUPPORTING G SCHEDULES</u>		
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Rate Schedule - Interim Rates

Venetian Village

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Florida Public Service Commission

Schedule:

G-1

Revision 1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		15.77%			
1	Residential					
2	5/8" X 3/4"	10.28	11.90	5/8" X 3/4"	20.45	28.26
3	3/4"	15.44	17.87	3/4"	20.45	28.26
4	1"	25.71	29.76	1"	20.45	28.26
5	1-1/2"	51.43	59.54	1-1/2"	20.45	28.26
6	2"	82.28	95.26	2"	20.45	28.26
7	3"	164.57	190.52	3"	20.45	28.26
8	4"	257.13	297.68	4"	20.45	28.26
9	6"	514.27	595.37	6"	20.45	28.26
10	8"	822.82	952.58	8"	20.45	28.26
11	10"	1,182.82	1,369.36	10"	20.45	28.26
12	Gallorage, Block 1	3.89	4.50	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	5.97	8.25
14	Block 3	-	-			
15	General Service					
16	5/8" X 3/4"	10.28	11.90	5/8" X 3/4"	20.45	28.26
17	3/4"	15.44	17.87	3/4"	30.67	42.38
18	1"	25.71	29.76	1"	51.12	70.63
19	1-1/2"	51.43	59.54	1-1/2"	102.24	141.27
20	2"	82.28	95.26	2"	163.55	225.98
21	3"	164.57	190.52	3"	327.15	452.03
22	4"	257.13	297.68	4"	511.16	706.27
23	6"	514.27	595.37	6"	1,022.32	1,412.55
24	8"	822.82	952.58	8"	1,635.69	2,260.05
25	10"	1,182.82	1,369.36	10"	2,351.31	3,248.82
26	Gallorage charge	3.89	4.50	Gallorage charge	7.16	9.89
27	Fire Protection					
28	2"	6.87	7.95	Flat Rate		
29	3"	13.71	15.87	Res. Wastewater Only	45.25	62.52
30	4"	21.42	24.80	Sprinkler Heads	-	-
31	6"	42.85	49.61	Reuse	-	-
32	8"	68.57	79.38			
33	10"	98.57	114.11			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical ☒ Projected ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Adjusted	Adjustments	Adjustments	Interim	
No.	Description	Balance	for	Last	Rate	Supporting
		12/31/2005	Non-U&U	Rate Case	Base	Schedule(s)
WATER						
1	Utility Plant in Service	134,940	(6,316)	0	128,624	A-5
2	Utility Land & Land Rights	1,782		0	1,782	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(55,031)	2,738	0	(52,293)	A-9
5	Less: CIAC	(54,609)	0	0	(54,609)	A-12
6	Accumulated Amortization of CIAC	28,119	0	0	28,119	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	15,364		0	15,364	A-1
11	Total Rate Base	70,565	(3,578)	0	66,987	
SEWER						
12	Utility Plant in Service	290,033	(9,168)	0	280,866	A-6
13	Utility Land & Land Rights	17,279		0	17,279	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(163,502)	5,410	0	(158,092)	A-10
16	Less: CIAC	(148,474)	0	0	(148,474)	A-12
17	Accumulated Amortization of CIAC	130,696	0	0	130,696	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	9,588		0	9,588	A-2
21	Total Rate Base	135,620	(3,758)	0	131,862	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical ☒ Projected ☐
 Water ☒ Sewer ☒

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

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES			
1	Utility Plant in Service	(6,316)	(9,168)
2	For Water details see Revision 1 schedules A-5, F-5, and F-7		
3	For Sewer details see Revision 1 schedules A-6, F-6, and F-7		
4			
5	Accumulated Depreciation	2,738	5,410
6	For Water details see Revision 1 schedules A-9, F-5, and F-7		
7	For Sewer details see Revision 1 schedules A-10, F-6, and F-7		
8			
9	CIAC	0	0
10	For Water details see Revision 1 schedules A-12, F-5, and F-7		
11	For Sewer details see Revision 1 schedules A-12, F-6, and F-7		
12			
13	Accum. Amortization of CIAC	0	0
14	For Water details see Revision 1 schedules A-14, F-5, and F-7		
15	For Sewer details see Revision 1 schedules A-14, F-6, and F-7		
16			
17	Total Rate Base	(3,578)	(3,758)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	% Increase
Water								
1 Water Sales Revenues	54,179		0	54,179	8,544	62,723	E-2w	15.77%
2 Other Revenues	420		0	420	0	420	E-2w	0.00%
3 OPERATING REVENUES	54,599	0	0	54,599	8,544	63,143		15.65%
4 Operation & Maintenance	48,039		0	48,039	126	48,165	B-5	
5 Depreciation, net of CIAC Amort.	2,650	(129)	0	2,522		2,522	B-13	
6 Amortization	0		0	0		0		
7 Taxes Other Than Income	5,320	(71)	0	5,250	384	5,634	B-15	
8 Provision for Income Taxes	(238)		0	(238)	2,289	2,050	C-1	
9 OPERATING EXPENSES	55,771	(200)	0	55,572	2,799	58,371		
10 NET OPERATING INCOME	(1,172)	200	0	(973)	5,745	4,773		
11 RATE BASE	66,987			66,987		66,987	A-1	
12 RATE OF RETURN	-1.75%			-1.45%		7.12%		
Sewer								
13 Sewer Sales Revenues	49,803		0	49,803	19,010	68,813	E-2s	38.17%
14 Other Revenues	537		0	537	0	537	E-2s	0.00%
15 OPERATING REVENUES	50,340	0	0	50,340	19,010	69,350		37.76%
16 Operation & Maintenance	43,421		0	43,421	281	43,701	B-6	
17 Depreciation, net of CIAC Amort.	5,423	(134)	0	5,289		5,289	B-14	
18 Amortization	0		0	0		0		
19 Taxes Other Than Income	5,122	(42)	0	5,080	855	5,935	B-15	
20 Provision for Income Taxes	(1,105)		0	(1,105)	5,464	4,360	C-1	
21 OPERATING EXPENSES	52,861	(176)	0	52,685	6,600	59,286		
22 NET OPERATING INCOME	(2,522)	176	0	(2,346)	12,410	10,064		
23 RATE BASE	131,862			131,862		131,862	A-2	
24 RATE OF RETURN	-1.91%			-1.78%		7.63%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-5 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(129)	(134)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(71)	(42)
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	8,544	19,010
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	126	281
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	384	855
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	54,599	50,340
18	Plus Required Revenue Adjustment	8,544	19,010
19	Rate Year Revenue at Proposed Rates	63,143	69,350
20			
21	Less Operating Expenses Before Income Taxes	(56,321)	(54,926)
22	Less Interest Expense	(1,508)	(3,122)
23	Taxable Income	5,314	11,302
24	Income Tax at Composite Rate of 38.58%	2,050	4,360
25	Less Income Tax at Present Rates	238	1,105
26			
27	Income Tax Adjustment	2,289	5,464

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	23,862	35.62%	6.00%	2.14%	1,432	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	35,793	53.43%	9.12%	4.87%	3,264	D-2
5 Customer Deposits	1,278	1.91%	6.00%	0.11%	77	D-2
6 Accumulated Deferred Income Taxes	6,053	9.04%	0.00%	0.00%	0	D-2
7 Total	66,987	100.00%		7.12%	4,773	
SEWER						
8 Long-Term Debt	50,750	38.49%	6.00%	2.31%	3,045	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	76,125	57.73%	9.12%	5.27%	6,943	D-2
12 Customer Deposits	1,278	0.97%	6.00%	0.06%	77	D-2
13 Accumulated Deferred Income Taxes	3,710	2.81%	0.00%	0.00%	0	D-2
14 Total	131,862	100.00%		7.63%	10,064	

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

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-5 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	553	0.00%	0	553	0.00%	0	553	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	12,426	8.31%	1,033	14,426	0.00%	0	38,754	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	8.31%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	8.31%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,188	8.31%	265	3,188	0.00%	0	3,188	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	8.31%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,365	8.31%	113	1,365	0.00%	0	1,365	0.00%	0
13	310.2	Power Generation Equipment	20,828	8.31%	1,731	20,828	0.00%	0	20,828	0.00%	0
14	311.2	Pumping Equipment	10,329	8.31%	858	10,329	0.00%	0	10,329	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	8.31%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1,782	0.00%	0	1,782	0.00%	0	1,782	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,985	0.00%	0	1,985	0.00%	0	1,985	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	52,362	0.00%	0	52,362	0.00%	0	52,362	0.00%	0
27	331.4	Transm. & Distribution Mains	7,341	31.55%	2,316	27,498	0.00%	0	71,735	0.00%	0
28	333.4	Services	15,792	0.00%	0	15,792	0.00%	0	15,792	0.00%	0
29	334.4	Meters & Meter Installations	7,213	0.00%	0	7,762	0.00%	0	9,495	0.00%	0
30	335.4	Hydrants	0	31.55%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,220	0.00%	0	2,065	0.00%	0	2,065	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	338	0.00%	0	2,603	0.00%	0	7,363	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	136,722		6,316	162,538		0	237,596		0
		Total Land and Land Rights	1,782		0	1,782		0	1,782		0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Venetian Village

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

Schedule: A-6 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Amount		%	Amount		%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	325	0.00%	0	325	0.00%	0	325	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	18,716	6.35%	1,188	21,524	0.00%	0	55,216	0.00%	0
8	355.2	Power Generation Equipment	0	6.35%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	10,133	6.35%	643	15,515	0.00%	0	35,022	0.00%	0
10	361.2	Collection Sewers - Gravity	68,091	6.35%	4,324	68,091	0.00%	0	68,091	0.00%	0
11	362.2	Special Collecting Structures	0	6.35%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	10,476	0.00%	0	10,476	0.00%	0	12,380	0.00%	0
13	364.2	Flow Measuring Devices	1,253	0.00%	0	1,253	0.00%	0	1,253	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	1,021	6.35%	65	1,659	0.00%	0	1,659	0.00%	0
19	355.3	Power Generation Equipment	0	6.35%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	7,478	6.35%	475	7,478	0.00%	0	7,478	0.00%	0
21	371.3	Pumping Equipment	38,822	6.35%	2,465	41,507	0.00%	0	68,615	0.00%	0
22	389.3	Other Plant & Misc. Equipment	112	6.35%	7	132	0.00%	0	132	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	17,279	0.00%	0	17,279	0.00%	0	17,279	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	132,301	0.00%	0	132,597	0.00%	0	136,154	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	1,099	0.00%	0	1,099	0.00%	0	1,099	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	207	0.00%	0	1,595	0.00%	0	4,513	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	307,312		9,168	320,530		0	409,215		0
64		Total Land and Land Rights	17,279		0	17,279		0	17,279		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	314	0.00%	0	328	0.00%	0	341	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	4,832	8.31%	402	5,216	0.00%	0	5,981	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	8.31%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	8.31%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	1,956	8.31%	163	2,063	0.00%	0	2,169	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	8.31%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	411	8.31%	34	450	0.00%	0	489	0.00%	0
13	310.2	Power Generation Equipment	14,623	8.31%	1,215	15,665	0.00%	0	16,706	0.00%	0
14	311.2	Pumping Equipment	7,437	8.31%	618	7,954	0.00%	0	8,470	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	8.31%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,083	0.00%	0	1,173	0.00%	0	1,264	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	14,004	0.00%	0	15,419	0.00%	0	16,835	0.00%	0
27	331.4	Transm. & Distribution Mains	971	31.55%	306	1,268	0.00%	0	2,326	0.00%	0
28	333.4	Services	8,000	0.00%	0	8,395	0.00%	0	8,789	0.00%	0
29	334.4	Meters & Meter Installations	4,303	0.00%	0	3,776	0.00%	0	3,291	0.00%	0
30	335.4	Hydrants	0	31.55%	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	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	(2,912)	0.00%	0	(4,833)	0.00%	0	(4,781)	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9	0.00%	0	248	0.00%	0	1,099	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	55,031		2,738	57,122		0	62,980		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Venetian Village

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-10 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	163	0.00%	0	171	0.00%	0	179	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	7,306	6.35%	464	7,283	0.00%	0	1,142	0.00%	0
8	355.2	Power Generation Equipment	0	6.35%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	9,265	6.35%	588	8,879	0.00%	0	6,940	0.00%	0
10	361.2	Collection Sewers - Gravity	34,891	6.35%	2,216	36,403	0.00%	0	37,916	0.00%	0
11	362.2	Special Collecting Structures	0	6.35%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	7,963	0.00%	0	8,238	0.00%	0	8,532	0.00%	0
13	364.2	Flow Measuring Devices	1,003	0.00%	0	1,219	0.00%	0	1,253	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	(2,523)	6.35%	(160)	(4,058)	0.00%	0	(4,007)	0.00%	0
19	355.3	Power Generation Equipment	0	6.35%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	4,814	6.35%	306	5,191	0.00%	0	5,451	0.00%	0
21	371.3	Pumping Equipment	31,720	6.35%	2,014	32,897	0.00%	0	29,232	0.00%	0
22	389.3	Other Plant & Misc. Equipment	(278)	6.35%	(18)	(326)	0.00%	0	(319)	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	68,286	0.00%	0	75,569	0.00%	0	82,168	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	887	0.00%	0	895	0.00%	0	930	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	6	0.00%	0	152	0.00%	0	674	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	163,502		5,410	172,513		0	170,090		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Venetian Village
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-12 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Amount		%	Amount		%	Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	35,582	0.00%	0	39,674	0.00%	0	42,098	0.00%	0
2	Meter Fees	11,858	0.00%	0	12,384	0.00%	0	12,696	0.00%	0
3	Main Extension Charge	5,457	0.00%	0	7,971	0.00%	0	9,515	0.00%	0
4	Service Installation Fees	1,712	0.00%	0	2,641	0.00%	0	3,136	0.00%	0
5	Total Cash CIAC	54,609		0	62,671		0	67,445		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	54,609		0	62,671		0	67,445		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	136,774	0.00%	0	138,574	0.00%	0	141,425	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	2,400	0.00%	0	2,917	0.00%	0	3,969	0.00%	0
16	Service Installation Fees	9,300	0.00%	0	9,683	0.00%	0	10,056	0.00%	0
17	Total Cash CIAC	148,474		0	151,174		0	155,450		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	148,474		0	151,174		0	155,450		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Venetian Village
Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Revision 1

Page: 1 of 5

Preparer: Robert M. Griffin

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
WATER										
	Cash									
1	Water Treatment Equipment	21,470	0.00%	0	22,749	0.00%	0	24,077	0.00%	0
2	Meter Fees	5,979	0.00%	0	6,586	0.00%	0	7,214	0.00%	0
3	Main Extension Charge	572	0.00%	0	724	0.00%	0	954	0.00%	0
4	Service Installation Fees	98	0.00%	0	154	0.00%	0	227	0.00%	0
5	Total Cash	28,119		0	30,213		0	32,472		0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	28,119		0	30,213		0	32,472		0
SEWER										
	Cash									
13	Treatment & Disposal Equipment	125,204	0.00%	0	132,438	0.00%	0	139,509	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	308	0.00%	0	362	0.00%	0	430	0.00%	0
16	Service Installation Fees	5,184	0.00%	0	5,433	0.00%	0	5,690	0.00%	0
17	Total Cash	130,696		0	138,233		0	145,629		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	130,696		0	138,233		0	145,629		0

Net Depreciation Expense - Water
Florida Public Service Commission
Venetian Village
Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-13 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	14	14	100.00%	14
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	377	377	91.69%	345
8	305.2 Collect. & Impound Reservoirs	0	0	0	91.69%	0
9	306.2 Lake, River & Other Intakes	0	0	0	91.69%	0
10	307.2 Wells & Springs	0	106	106	91.69%	97
11	308.2 Infiltration Galleries & Tunnels	0	0	0	91.69%	0
12	309.2 Supply Mains	0	39	39	91.69%	36
13	310.2 Power Generation Equipment	0	1,041	1,041	91.69%	955
14	311.2 Pumping Equipment	0	516	516	91.69%	474
15	339.2 Other Plant & Misc. Equipment	0	0	0	91.69%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	90	90	100.00%	90
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	1,415	1,415	100.00%	1,415
27	331.4 Transm. & Distribution Mains	0	163	163	68.45%	112
28	333.4 Services	0	395	395	100.00%	395
29	334.4 Meters & Meter Installations	0	361	361	100.00%	361
30	335.4 Hydrants	0	0	0	68.45%	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	40	40	100.00%	40
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	61	61	100.00%	61
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	4,619	4,619		4,394
	Composite U&U Rate				95.14%	
47	(LESS) AMORTIZATION OF CIAC	0	(1,968)	(1,968)		(1,873)
48	NET DEPRECIATION EXPENSE - WATER	0	2,650	2,650		2,522
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-14 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	8	8	100.00%	8	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	0	586	586	93.65%	549	
8	355.2 Power Generation Equipment	0	0	0	93.65%	0	
9	360.2 Collection Sewers - Force	0	337	337	93.65%	316	
10	361.2 Collection Sewers - Gravity	0	1,512	1,512	93.65%	1,416	
11	362.2 Special Collecting Structures	0	0	0	93.65%	0	
12	363.2 Services to Customers	0	276	276	100.00%	276	
13	364.2 Flow Measuring Devices	0	251	251	100.00%	251	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	35	35	93.65%	32	
19	355.3 Power Generation Equipment	0	0	0	93.65%	0	
20	370.3 Receiving Wells	0	416	416	93.65%	389	
21	371.3 Pumping Equipment	0	2,161	2,161	93.65%	2,024	
22	389.3 Other Plant & Misc. Equipment	0	0	0	93.65%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	0	0	0	100.00%	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	
27	380.4 Treatment & Disposal Equipment	0	7,356	7,356	100.00%	7,356	
28	381.4 Plant Sewers	0	0	0	100.00%	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
31	RECLAIMED WATER TREATMENT PLANT						
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	
44	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	0	100.00%	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
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	390.71 Computer Equipment	0	37	37	100.00%	37	
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	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	12,974	12,974		12,653	
	Composite NU&U Rate					97.53%	
64	(LESS) AMORTIZATION OF CIAC	0	(7,551)	(7,551)		(7,364)	
65	NET DEPRECIATION EXPENSE - SEWER	0	5,423	5,423		5,289	
66	Net Depr Expense Used & Useful	0					

Taxes Other Than Income
Florida Public Service Commission
Venetian Village
Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15 Revision 1

Page: 1 of 1

Preparer: Jack Schreyer

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

For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	2,457	1,356	1,507		5,320	E-2w, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B-5
4	Non-U&U Adjustment @ 4.70%			(71)		(71)	
5	Total Test Year Adjustments	0	0	(71)	0	(71)	
6	Adjusted Test Year (2005)	2,457	1,356	1,436	0	5,250	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	123				123	E-13
9	Payroll Tax Adjustment		(304)			(304)	B-5
10	Plant in Service Adjustment			(209)		(209)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	123	(304)	(209)	0	(390)	
13	Adjusted Intermed. Year (2006)	2,580	1,052	1,227	0	4,859	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	67				67	E-13
16	Payroll Tax Adjustment		288			288	B-5
17	Plant in Service Adjustment			1,611		1,611	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	67	288	1,611	0	1,966	
20	Adjusted Projected Rate Year (2007)	2,647	1,340	2,838	0	6,825	
21	RAFTs Assoc. with Revenue Increase	992				992	B-3
22	Total Projected Rate Year (2007)	3,639	1,340	2,838	0	7,817	
Sewer							
23	Test Year (2005) Per Books	2,265	1,083	1,774		5,122	E-2s, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 2.37%			(42)		(42)	
27	Total Test Year Adjustments	0	0	(42)	0	(42)	
28	Adjusted Test Year (2005)	2,265	1,083	1,732	0	5,080	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	50				50	E-2
31	Payroll Tax Adjustment		209			209	B-6
32	Plant in Service Adjustment			(247)		(247)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	50	209	(247)	0	12	
35	Adjusted Intermed. Year (2006)	2,315	1,292	1,485	0	5,092	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	49				49	E-2
38	Payroll Tax Adjustment		90			90	B-6
39	Plant in Service Adjustment			1,896		1,896	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	49	90	1,896	0	2,035	
42	Adjusted Projected Rate Year (2007)	2,364	1,381	3,381	0	7,127	
43	RAFTs Assoc. with Revenue Increase	3,189				3,189	B-3
44	Total Projected Rate Year (2007)	5,553	1,381	3,381	0	10,315	

Recap Schedules: B-1, B-2

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

**Used and Useful Calculations
Water Treatment Plant**

Venetian Village

Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: F-5 Revision 1

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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WELLS															
Line No.	Storage	Max Day (gpm)	Peak Hour, MD X 2 (gpm)	Excess Unaccounted for Water (gpm)	MD less Excess Unaccounted for Water (gpm)	PH less Excess Unaccounted for Water (gpm)	Interim Margin Reserve Ratio	Demand (gpm)	Maximum Supply Well (gpm)	Total Well Capacity (gpm)	Remaining Well Capacity (gpm)	Wells Interim U&U Calculated	Wells Interim U&U Used	Wells Permanent* U & U	Wells Interim U&U Description
1	no	44.72	89.44	0.41	-	89.03	1.03	91.69	240	340	100	91.69%	91.69%	100.00%	0

* This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

HIGH SERVICE PUMPS

Line No.	Max Day (gpm)	Interim Margin Reserve Ratio	Fire Flow (gpm)	Interim Max Day Plus Fire Demand (gpm)	Interim Peak Hour Demand (gpm)	Greater Demand	Maximum High Service Pump (gpm)	Total Capacity High Service Pump (gpm)	Reliable Capacity High Service Pump (gpm)	Interim High Service U&U Calculated	Interim High Service U&U Used
2	44.72	1.03	No	46	89	89	-	-	-	100.00%	100.00%

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Permanent Storage U&U Used
3	52,340	104,680	4,500	2326.22%	100.00%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Venetian Village

Docket No. 060368-WS

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

Schedule: F-6 Revision 1

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Average Daily Flow in Max Month (GPD)	Interim Margin Reserve Ratio	Interim Average Daily Flow in Max Month (GPD)	Plant Capacity (GPD)	Treatment Interim U&U Calculated	Interim Treatment U&U Used	Permanent* Treatment U&U	Effluent Disposal Capacity (GPD)	Interim Effluent Disposal U&U Calculated	Interim Effluent Disposal U&U Used	Permanent* Effluent Disposal U&U	Interim Composite T&D U&U	Permanent* Composite T&D U&U
1	49,000	1.05	51,374	36,000	142.71%	100.00%	100.00%	36,000	142.71%	100.00%	100.00%	100.00%	100.00%

* 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 Revision 1
Page: 1 of 1
Preparer: John F. Guastella

Venetian Village

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Base	Trended	Trended		Interim T&D			
No.	ERCs	ERCs	ERCs	Total	U&U as	Used & Useful		
	2005	2010	2012	Lots	Calculated	Interim	Permanent*	Interim Note
Water								
1	147.5	151.3	153.0	221	68.45%	68.45%	100.00%	

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

Sewer

2	93.5	97.4	99.2	104	93.65%	93.65%	100.00%	
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* This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.